DOCUMENT RESUME

ED 447 853 JC 010 019

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|---|---|
| TITLE | Waukesha County Technical College Budget Document, Fiscal Year 2000-2001. |
| INSTITUTION | Waukesha County Technical Coll., Pewaukee, WI. |
| PUB DATE | 2000-00-00 |
| NOTE | 178p. |
| PUB TYPE | Numerical/Quantitative Data (110) -- Reports - Descriptive (141) |
| EDRS PRICE | MF01/PC08 Plus Postage. |
| DESCRIPTORS | *Budgeting; Community Colleges; *Educational Finance; Resource Allocation; *School Funds; Technical Institutes; *Two Year Colleges |
| IDENTIFIERS | *Waukesha County Technical College WI |

ABSTRACT

This report presents Waukesha County Area Technical College District's (Wisconsin) fiscal year 2000-2001 budget document. It contains the following sections: table of contents; a reader's guide to the budget document; a quick reference guide; an introduction section, which contains a transmittal letter, a budget message for 2000-2001 combining budget summary, fiscal impact summary, impact on taxpayers, vision statement, and policies; an overview section, which looks at the college's organizational chart, Wisconsin and district maps, district profile, board membership, 2000-2001 budgetary statements of revenues, uses and changes in fund balance, pro forma balance sheets as of June 30, 2000 and June 30, 2001, position summary, revenue analysis, budget process, financial and accounting structures, and description of functions; a general fund section, which examines such items as the budget summary, financial summary by function and class, student and instructional services division, service and health occupations division, and admissions and counseling division; a special revenue fund section, which looks at budget summary and grants; a capital projects fund section; a debt service fund section; an enterprise fund section; a fiduciary fund section; and an appendix section. (VWC)

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# WAUKESHA COUNTY TECHNICAL COLLEGE

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# Budget Document

## Fiscal Year 2000 - 2001

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# WAUKESHA COUNTY AREA TECHNICAL COLLEGE DISTRICT

## Fiscal Year 2000/01 Budget

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| Mr. Craig L. Piotrowski, CPA | Vice President of Financial and Administrative Services |
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### Document Prepared By

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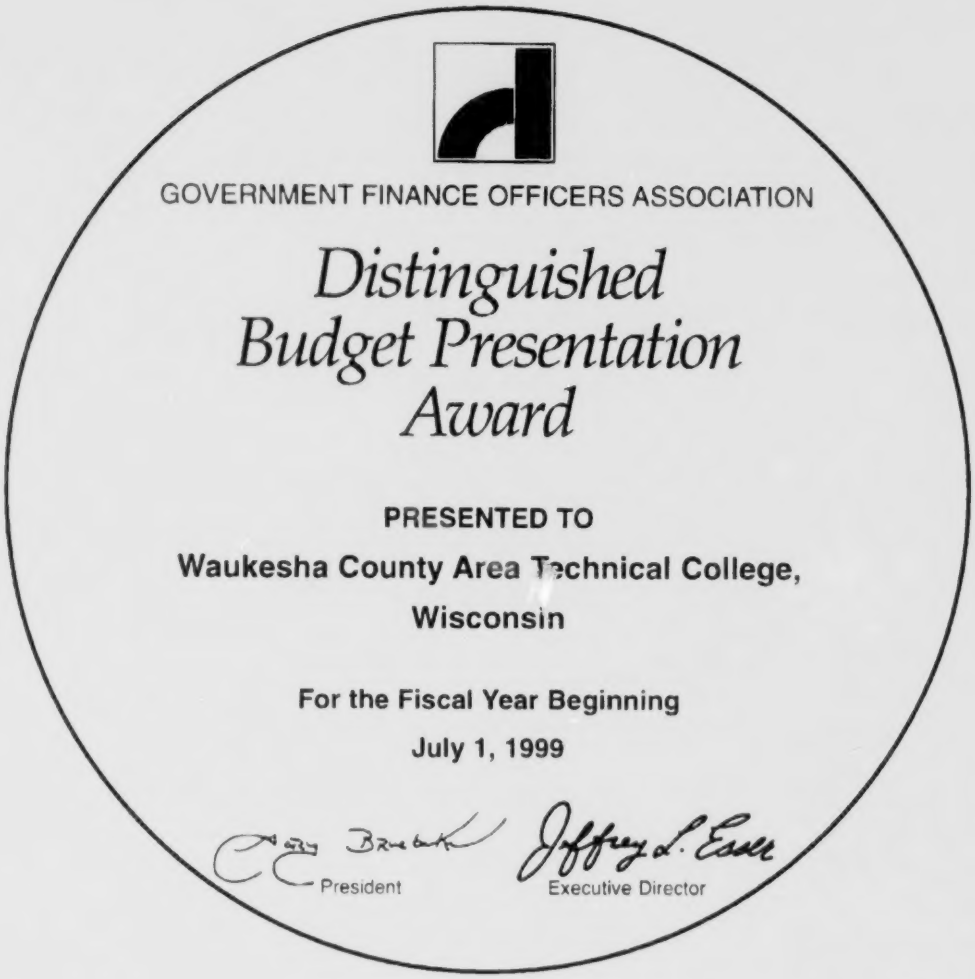


The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Waukesha County Area Technical College District for its annual budget for the fiscal year beginning July 1, 1999.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

# WCTC 2000 - 2001 BUDGET


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# READER'S GUIDE TO THE BUDGET DOCUMENT

## Introduction

The adopted budget document contains a wealth of information about many aspects of Waukesha County Technical College (WCTC or District) operations. To make this budget document easier to use and read, this Reader's Guide and the Quick Reference Guide have been developed. The Transmittal Letter and Budget Message should assist the reader in understanding many of the key issues within this document.

## What is a budget?

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget informs the reader of significant policy direction and goals established by the College. The budget serves four major functions:

- **Policy document:** The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction from the Strategic Plan to the actual day-to-day activities of the District and budget.

- **Operations guide:** The budget reflects the District's operation. Activities of each division have been planned, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the District and how they relate to each other and to the attainment of the mission and vision of the District. In this effort, the budget addresses areas that may not be traditional budget document topics (i.e. debt management, staffing levels, long-range planning, capital improvement plans). An appendix section is added to provide additional information.

- **A link with the general public:** The budget provides a unique opportunity to allow and encourage public review of the District's operations. The budget describes the activities of the District, the reason or cause for those activities, future implications, and the direct relationship to the public. An introduction/summary section is included for this purpose.

- **A legally required financial planning tool:** The budget is a financial planning tool. It is also a statutory requirement for the District. The budget must be adopted as a balanced budget and must be in place prior to July 1 of each year. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriations at the fund and function level. The revenues of the District are estimated along with available cash carryforwards to indicate funds available for use. The staffs' requests for funds represent the expenditure side of the budget.

## Why prepare a budget?

The budget process affords both an interesting and challenging opportunity to reassess plans and overall goals and objectives in order to achieve the ends established by the Board. It is through this effort that the budget becomes an important policy document

each year. Much effort is expended to ensure the budget plan and strategic plan are aligned in order to achieve the overall goals and objectives of the District.

The budget is also a requirement by state law. The budget, as adopted, constitutes the legal authority for expenditures. The District's budget is adopted at the fund and function level so expenditures may not legally exceed appropriations at this level without Board approval. During the year the District staff may request budget modifications of the Board to reallocate funds between fund and function. If new revenue sources become available during the year, staff will request the Board to modify the budget. All unused appropriations lapse at year end. Unexpended resources must be reappropriated in a subsequent year in order to be available for use.

## How does the budget work?

The planning process, in many respects, is an ongoing, year-round activity. The formal strategic planning process begins in July with reviews and updates made to the existing strategic plan. Formal budget planning begins in December and ends when the Board adopts the budget in June. Throughout the year the Board and staff seek input from students, employers, business and industry, customers, taxpayers, and others. Environmental scanning takes place all year long.

The budget and policies are implemented through individual departments. The Financial Accounting Services Department monitors the accounting controls. The budget is monitored by a reporting system consisting of reports that are available to staff, which compare actual expenditures and revenues with the budget.

If new sources of funds become available during the year or funds need to be reallocated between fund or function, the Financial Accounting Services Office will work with the Board to seek a modification of the budget. These modifications require a two-thirds vote by the Board.

## How is the budget structured?

This budget document is divided into nine sections. These sections focus on the following information:

- **Introduction Section:** This section contains a transmittal letter and budget message which gives the reader a broad picture of what is happening at the college, where the college is going, and what its intentions are. This section includes policies and other factors that helped guide the budget development process.

- **Overview Section:** This section gives the reader information about how the District is structured and information about the District in relationship to the community and other technical colleges. It also gives the reader the big picture of the budget.

- **General Fund:** Most of the activities of the college are located in the General Fund. In addition to financial summaries, this section includes the operational plans of the various divisions within the college.

- **Special Revenue Fund:** The Special Revenue Fund is used to record and track grant activity that the District is involved in. Information about the grants that we have had in the past and expect to have for the next year is shown in this section.

- **Capital Projects Fund:** This section gives the reader information about the capital equipment and capital projects portion of the budget. This section also includes information about our approved referendum plans.

- **Debt Service Fund:** This section gives the reader information about the amount of debt the District has outstanding as well as information about its plans to borrow future debt and the impact of the approved referendum.

- **Enterprise Fund:** This section contains information about the various enterprises that the District operates. This includes such activities as the bookstore and child care center.

- **Fiduciary Fund:** This section contains information about the activities the District is involved in where we are a trustee for others. This includes such activities as financial aid, student association, and athletics.

- **Appendix Section:** This section includes statistical information about the District and the community as well as a glossary of terms used in the budget document.

*This is a picture of the Library building overlooking the pond.*

# QUICK REFERENCE GUIDE

The following information should assist the reader with answering some of the more commonly asked questions about the Waukesha County Technical College budget.

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*This is a picture of the Industrial Occupations building taken from the Business Occupations building.*

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WAUKESHA COUNTY TECHNICAL COLLEGE
WCTC
KNOWLEDGE WORKING

800 Main Street
Pewaukee, WI 53072
262.691.5566
Fax: 262.691.5593

President: Richard T. Anderson, Ed.D.

June 13, 2000

To the Taxpayers of
Waukesha County Technical College:

We are pleased to present this 2000/01 adopted budget to you. We have kept in mind the needs of the taxpayers, our students, and other customers as we had staff prepare this budget. The budget submitted to you met our guidelines and contains a 5.8% increase to the tax levy for ongoing operations. In addition, this budget includes a 3% increase to the tax levy for increased operational costs that are related to the successful $26.3 million referendum for campus expansion projects that was approved by the voters in April, 1999.

What does this mean to you the taxpayer? Assuming equalized valuation increases 6%, the owner of a $150,000 home would be expected to pay $220.45 in taxes for 2000/01 compared to the $214.71 paid in 1999/00. Of this increase, $6.90 is related to the referendum.

As a Board, we have been controlling the rate of increase to the tax levy over the last number of years. This has resulted in a decrease in the amount of taxes the taxpayer has had to pay over the past few years, however, in 1999/00 we felt it was necessary to expand our campus buildings in order to best serve our students and other customers. As a result, we sought voter approval for a $26.3 million referendum vote and won. This resulted in an increase to property taxes last year and again this year to cover this campus expansion program. Based upon the completion dates for the various construction projects, we anticipate the balance of the operational cost increases will be included in the 2001/02 budget, which will again result in an increase in tax payments by the taxpayers. After the 2001/02 budget, we anticipate that we will again see decreases to the amount of taxes that taxpayers will be expected to pay annually.

We are proud of the accomplishments we have made in helping to provide a highly skilled and trained workforce that is necessary for the economic expansion of Waukesha County. We feel we have been very responsive to the needs of our students and other customers while maintaining our fiscal responsibility to you, the taxpayers. It is our intention to continue providing the quality of service that we have done in the past while we keep in mind the needs of our taxpayers. We appreciate the opportunity to serve you.

Sincerely,

Ronald Bertieri
Board Chair

Thomas E. Neill
Board Secretary/Treasurer

WAUKESHA COUNTY TECHNICAL COLLEGE
WCTC
KNOWLEDGE WORKING

800 Main Street
Pewaukee, WI 53072
262.691.5566
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President: Richard T. Anderson, Ed.D.

June 13, 2000

To the WCTC District Board

We submit this 2000/01 budget to you for adoption. This budget was prepared using WCTC's strategic planning and visioning process, which is predicated on informed decision making and which fosters educational and fiscal accountability. WCTC's definition of accountability is the stewardship responsibility it has to its stakeholders to explain and clearly report its planned usage of resources and the results of these efforts to achieve organizational objectives.

The management of WCTC is responsible for the preparation and presentation of the annual budget document. This budget document has been prepared in accordance with the Wisconsin Technical College System's (WTCS) Financial Accounting Manual guidelines, sound budgeting practices, and your budget guidelines.

## Challenge: Expand the skilled workforce in Waukesha County

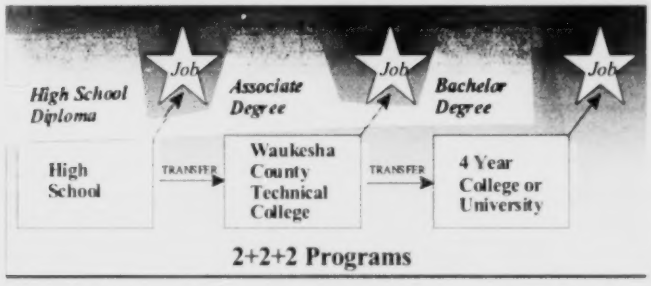
As you are well aware, Waukesha County is a growing community. Business is booming in Waukesha County. Waukesha County is setting the pace for growth in Wisconsin and the Midwest with demographics reflecting a large and vital Waukesha community. The County has been a leader in population and job growth in Wisconsin over the past ten years. Waukesha County, the third largest county in the state, has a population of approximately 340,000 with over 1,000 manufacturers and 9,000 retail businesses. While the Wisconsin economy has outperformed the national economy during the past several years, the Waukesha County economy has been stronger than the overall Wisconsin economy and is expected to continue this trend in the future.

Due to a dependable and talented workforce, employment in Waukesha County is mainly manufacturing, retail trade, and service-related businesses. Some of that workforce is in goods-producing industries such as agriculture, mining, construction, and manufacturing with the remaining employed in service industries such as transportation, trade, finance, insurance, real estate, and government. It is expected that all service industries, which are strongly dependent on transportation networks, will continue to be very strong in Waukesha County with its advantageous position on the interstate highway system.

Employers are finding it extremely difficult to find employees to fill vacant and new positions. They have asked us for help. The Waukesha County unemployment rate is 1.8% as of December 1999 compared to the state of Wisconsin at 2.6%. Productivity is very high in Waukesha County. As a result, we have taken on the challenge of expanding the skilled workforce in Waukesha County.

In order to meet this challenge, our efforts are focused on four market niches:

- **New workforce**: This group generally consists of the 16 – 24 year olds. It is made up of those customers who have not yet been in the workforce or who are relatively new to the workforce, but are seeking the skills necessary to become productive workers. Our efforts include 2+2+2 programming agreements that are aimed at market penetration and meeting the community's needs. The 2+2+2 program allows a high school student to earn college credit while still in high school; transfer to WCTC for two years; and then transfer to a four year college or university for an additional two years to receive his/her bachelor's degree. The majority of the full-time students attending WCTC are from this customer base.




- **Existing workforce**: This group generally consists of the 25 – 49 year olds. It is made up of customers who are seeking to improve their current job skills, desiring to receive a higher education, or changing careers. The majority of these students are part time. Many of these customers have no goal of receiving a degree from WCTC, but only desire to take some courses to upgrade their job skills. Our advanced technical certificate programs are geared toward serving this market.

- **People in transition**: This group generally consist of the 50 and older population. Often these are people who are planning to relocate, to leave the workforce, or have already retired. Our Learning in Retirement program and the non-credit courses are very popular with this group. However, there are growing masses of students from among all ages whose life circumstances have placed them at risk and are in transition. These students require significant services to assist them in their time of need.

- **Customized training and technical assistance**: This is a need of employers within the district. WCTC's economic development role provides customized training and technical assistance programs tailored to the specific needs of individual firms and organizations to retrain workers, to upgrade their skills, to increase productivity, to provide outplacement services for displaced workers, and to act as a facilitator for community action groups and organizations.

## What distinguishes WCTC from other districts

WCTC is an organization deeply concerned about its stakeholders. We believe the quality of services demanded by the taxpayers of our district is higher than in the other fifteen technical college districts. WCTC has distinguished itself by operating more like a business enterprise than a governmental agency. WCTC has been identified for its educational leadership within our technical college system. WCTC is willing to move quickly into new program areas in response to market demands. This often results in higher program costs due to the need to rework some programs.



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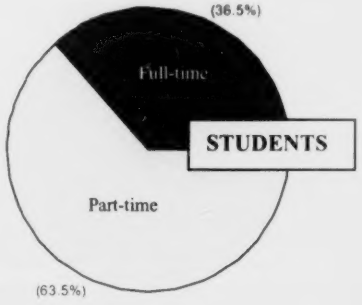
We believe WCTC has exceeded other technical colleges on the long-term success of its programs by doing up-front market research. WCTC attempts to determine up front if the demand if for a tool or an occupation.

WCTC has a different student mix than other districts. The majority of WCTC's student population already works in the field in which they are receiving instruction. The majority of our students are part-time, falling in the 25 – 49 year old category. WCTC has the highest percentage of part-time to full-time students of all the technical college districts. In most cases, it is more costly to provide services to numerous part-time students than it is to full-time students.




The cost of living in Waukesha County is higher than in many other places in Wisconsin. Our communities' demand for high quality services also results in higher costs. In order to stay on the cutting edge, it is necessary to stay up to date with current technologies, which an be very costly. WCTC also provides more non-FTE (full-time equivalent) student-generating activities than do other technical colleges. As a result, WCTC tends to be one of the highest cost per FTE student districts in the Wisconsin Technical College System.

# Infrastructure planning

The technology age is upon us. Our community is demanding a workforce that is skilled in the use of technology. Our students are also demanding to learn these skills. In order to provide adequate training, it is necessary to have the infrastructure in place to handle this level of technology. This has resulted in the need for more computer labs, revision of curriculum to incorporate technology, computers available to instructors, an administrative and instructional system infrastructure to link these computers together, and other related costs. Technology today is changing quite rapidly. Much of the equipment that is purchased today is outdated in three years. This has resulted in a rapid turnover of capital equipment and the need for a larger capital budget.

Due to the fast pace of society today and the low unemployment rate, our students are not the traditional students who attend classes during the day and do homework in the evenings. The majority of our students work during the day. They may attend classes days, evenings, or weekends. This has placed an additional burden on us. Our customers are demanding alternative methods of learning such as classes over the Internet, through interactive video, or television. They demand classes being available to meet their schedule and timeframe, whether day or night, weekday or weekend. We have partnered with other technical colleges to offer collaborative programming whereby an instructor can teach the course live in one school and, through the use of a "smart classroom," students at another location can see exactly what is going on and have interactive participation. Putting this infrastructure in place is very costly. We expect the cost per student to lessen as the number of users increase.

As technology and the way we do business changes, it is also necessary to retrofit the campus (i.e. changing a traditional classroom into a computer lab or smart classroom). As we add new programs (i.e. construction trades or printing/publishing), the needs of these programs quite often require specialized labs. In the early 1990's, the District



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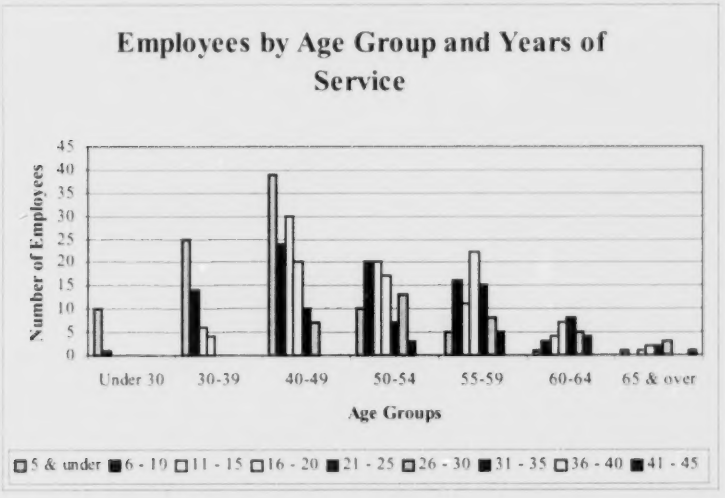
attempted to pass a $25 million referendum to take care of some of these needs. This referendum attempt failed. As a result, the District phased in parts of this referendum plan over the past number of years. The District is only allowed to do $500,000 of new construction in a two-year period without a referendum. Building improvements cannot exceed $500,000 per project. As a result, the District was limited in what it could do. New program needs were met through leased space, where possible. Based upon identified needs in health, police and fire science programs, new programs, the need for open computer labs, centralized student functions such as registration, admissions, and financial aid, and infrastructure improvements for 25 – 30 year old buildings, WCTC attempted and passed a $26.3 million referendum on April 6, 1999.

WCTC maintains a Master Facility Plan that is regularly reviewed and monitored. During the next twelve months, WCTC plans to work with a professional firm to update this plan to meet its future instructional needs. As WCTC moves into the new buildings that were part of the referendum plan, it will vacate some existing space on campus that will be used for expansion or existing or new programs. This vacated space will need to be retrofitted to best meet the overall needs of the District.

# Critical concerns and issues

Although WCTC is in excellent financial condition, we have identified a number of critical concerns for WCTC's future that may tend to increase the burden on the taxpayers. These concerns and issues are:

- **Aging staff**: As of March 2000, WCTC had 404 full-time employees of whom 53% were 50 and over. Of those 50 and older, 10 staff are 65 and over, 32 are between 60 and 64, 82 are between 55 and 59, and 90 are between 50 and 54. Many of these employees are highly skilled faculty or in management positions. A concern of top management is the need to ensure that the recruitment and training of new and current employees to replace retirees occurs.




- **Fast-paced changes**: WCTC strives to keep pace with current technologies and emerging occupations. With the fast pace of technology changes, trying to stay up to date with the knowledge skills and having adequate funding for frequent equipment changes is difficult. Due to the nature of emerging occupations, it is difficult to gain the necessary information timely enough to stay current. As a result of trying to stay

current, WCTC's capital budget for equipment consists of a high percentage of computer hardware and software items to replace existing equipment. In addition, the existing technology infrastructure is not always capable of handling all the new software and demands placed on it. Along with the other fifteen technical colleges, WCTC is exploring a Technology Refresh program whereby we would systematically replace our computers every three years for a new computer with the latest technology at reasonable prices.

- **Lack of skills**: Many of our students lack the basic skills to be successful in an educational process when they come to WCTC. As a result, WCTC implemented a matriculation process to assess a student's abilities up front. This has resulted in an increased need for remedial education in basic skills and critical life skills training, which is very labor intensive and costly. WCTC also implemented a student advising program to assist students as they advanced through their educational path.

- **Capital budgeting**: The majority of WCTC's buildings were built in the early 1970's. As a result, WCTC is being faced with infrastructure replacements and improvements. This will result in a need to increase the capital budget over the next few years to accommodate infrastructure needs. Some of these needs have been included in the successful $26.3 million referendum. In the past, when equipment was purchased, it was very easy to project out when the equipment needed to be replaced. In today's environment of the computer, the technologies are changing so rapidly that more and more budget dollars are needed in order to keep pace with the rapid changes that other equipment is not being replaced when scheduled.

- **Diversified funding base**: WCTC receives many federal and state grants during the year. Many of these grants will only be for a year or two. If WCTC elects to continue with services that are provided through these grants, it must either find an alternative funding source or cover the costs with property tax levy. Many of the services provided by the Women's Development Center were funded through Carl Perkins funding. Much of this funding will no longer be available. WCTC is exploring other options as a result.

# Budget priorities and goals

From the programmatic side, staff was to focus on the following criteria and goals when preparing their budgets:

- *Reach new and expanded markets to increase the pool of new and highly skilled workers.*
- *Increase collaboration efforts with other technical colleges and private industry.*
- *Increase the number of high school graduates enrolled in WCTC programs.*
- *Provide all services within the framework of the WCTC vision and mission statements.*

From the financial side, the WCTC Board set the following guidelines for the development of the budget:

- *Tax levy increase could not exceed 5.8% for ongoing operations.* The budget, as presented, contains a 5.8% increase to the tax levy for ongoing operations.
- *Tax levy increase for debt service could not exceed 5%.* The budget, as presented, contains a 5% increase to the tax levy for debt service.
- *Operating costs related to the referendum were to be added to the budget, as necessary – anticipated between $1.3 and $1.8 million would need to be added to the 2000/01 budget with the remainder added to the following year's budget.* The

budget, as presented, includes $1,246,371 for referendum operating costs, net of related revenues.

- *No more than $5 million of general obligation bonds would be issued for ongoing operations.* The budget, as presented, requires $5 million be issued in general obligation bonds for ongoing operations. An additional $3,885,000 of general obligation bonds will be issued as a result of referendum-related furniture and equipment needs.

In addition to the Board's guidelines, the President established these additional guidelines for the development of the budget:

- *All services to be provided were to be within the framework of the four market niches.*
- *Current operating expenditure budgets could not increase more than 2% overall unless through reallocation or new external funding sources.*
- *Any new or expanded services that could not be absorbed through reallocation were to be submitted as an exception.* The President's Committee would evaluate these requests. If funding became available, they would determine which ones to fund. Unfunded requests totaled $882,811.

# Major changes

Below are the major changes impacting the 2000/01 budget:

- **Referendum budget**: On April 6, 1999, the voters approved a $26.3 million facility expansion package. The WTCS approved the projects at $25.3 million. During 1999/00 WCTC borrowed general obligation promissory notes to fund these construction projects. In the 2000/01 budget, $1,404,740 was added to the General Fund expenditure budget for operating costs and $179,879 was added to the revenue budget for related tuition and fee revenues to be received. It is anticipated an additional $1.3 million will need to be added to the 2001/02 budget for the remainder of the referendum-related operating costs. The following costs were included in the budget:

  - **Service Occupations addition:**
    - Operating costs for the Service Occupations building - $21,200
    - 1.0 FTE Fire/Emergency Medical Services instructor position
    - 1.0 FTE Medical Coding instructor position
    - Adjunct faculty

  - **Health building:**
    - Operating costs for the Health building - $14,508
    - Adjunct faculty
    - 0.8 FTE Licensed Practical Nurse instructor position
    - 1.0 FTE Educational Assistant position
    - Temporary clerical funding
    - 0.53 FTE Phlebotomy instructor position

  - **Printing and Graphic Communications building** – ½ year funding only:
    - 1.0 FTE Associate Dean position
    - 0.5 FTE Lab Assistant position
    - 1.0 FTE Printing/Publishing instructor position
    - 1.0 FTE Secretary position
    - 1.0 FTE Educational Assistant position
    - Adjunct faculty
    - Operating costs for printing programs - $114,620

- 1.0 FTE Carpentry instructor position

- **Technology Center** – occupancy expected May 2000 – partial year funding:
  - 1.5 FTE Receptionist positions
  - Temporary Receptionists funding
  - 0.5 FTE Registration Clerk position
  - 2.0 FTE Media Technician positions
  - 2.0 FTE Network Technician positions
  - 4.0 FTE Lab Assistant positions

- **Infrastructure** – some costs are for a partial year only:
  - Information systems/telecommunications operating costs - $40,700
  - Facility Services operating costs - $237,219
  - Moving costs – one time expenditure - $50,000
  - Mailroom operating costs - $1,457
  - Copier costs for new buildings - $22,000
  - 1.0 FTE Maintenance Leader position
  - 1.0 FTE Maintenance Mechanic position
  - 3.0 FTE Maintenance Helper positions
  - 1.5 FTE Janitor positions
  - Removed 1.0 FTE Construction Expeditor position
  - Removed 1.0 FTE Construction Manager position

- **Personnel costs**: For 2000/01, WCTC will need to pay an 8.5% increase in health insurance and a 7.5% increase in dental insurance. An increase is also expected with life insurance and salary continuance insurance. The Wisconsin Retirement System pension payments decreased from 10.2% to 9.6% of salary effective January 1, 2000. Labor agreements have not been settled. Salary increases were included based upon previous history of agreements and best know estimates.

- **Customized training and transcripted credits**: WCTC provides customized training services to business and industry. During 1999/00, the budget was modified to increase expected revenues from this activity by $265,000 over the 1998/99 base. This budget includes an additional increase of $255,104 of increased revenues and related expenditures. In addition, WCTC anticipates doubling the number of transcripted credit students it has served in the past, generating an additional $200,000 of revenue and related expenditures. Transcripted credits is a program whereby high school students, while attending high school, can receive technical college credits and the high school reimburses the technical college for the cost of providing the training.

# Major accomplishments

Some of the major accomplishments for 1999/00 are:

- **North Central Accreditation**: The method of being officially recognized as an institution of higher education is called accreditation. WCTC receives its accreditation through North Central Association. The maximum length of time a school can receive accreditation for is ten years. In 1990 WCTC received a ten-year accreditation. WCTC's on-site review for its 2000 accreditation took place in February 2000. The recommendation from the on-site review team was that WCTC's accreditation should be renewed for another ten year period without any interim focus visits. In addition, the recommendation also included a ten-year accreditation on WCTC's distance learning classes. This is the first time that WCTC's distance learning classes were reviewed for accreditation. The official

approval from North Central will not be received until summer 2000. In order to receive a ten-year accreditation, the District must meet very high standards.

- **Year 2000**: January 2000 has come and gone. WCTC was fully prepared for the year 2000 conversion. We did not experience any major problems as a result. Over the past three years WCTC had spent over $2 million in upgrading its administrative software systems and other computer hardware and software in order to be prepared for the year 2000 conversion. All preplanning was successful.

- **Referendum implementation**: On April 6, 1999, WCTC successfully passed a $26.3 million facility expansion referendum package. As soon as approval was received, WCTC started implementing the expansion program. The Service Occupations addition was completed in March 2000 with occupancy taking place at the end of March. The Health building was completed in May 2000 as planned. WCTC is the first school within the WTCS that was able to successfully complete a referendum, receive state approval for the construction, bid and construct the building, and have occupancy of a referendum-related building within a year of the referendum vote. Occupancy of the Printing and Graphics Communication building is scheduled for November/December 2000. Occupancy of the Technology Center is scheduled for May/June 2001. To date, the referendum projects are on time and under budget.

# Acknowledgements

The preparation of this report was accomplished through the cooperative efforts of the Financial Accounting Services Office, the President's Executive Committee, the Marketing Department, Information Technology Services Department, Robert W. Baird and Company, and staff from every department. We express our appreciation to these staff for their many long hours in the preparation of this report. In addition, we convey our appreciation to the WCTC Board of Directors for their interest and support in planning and conducting the financial operations of WCTC in a responsible and progressive manner.

This budget will be submitted to the Government Finance Officers Association's Distinguished Budget Awards Program. WCTC has received the Distinguished Budget Award from the GFOA every year since 1995/96.

Respectfully submitted,

Richard T. Anderson
President

Craig L. Piotrowski, CPA
Vice President of Administrative and Financial Services

Cary A. Tessmann, CMA, CPA
Controller

# COMBINING BUDGET SUMMARY

## Fiscal Year July 1, 2000 - June 30, 2001

| | Governmental Funds | | | | Proprietary Funds | Fiduciary Funds | |
|---|---|---|---|---|---|---|---|
| | Operating Funds | | | | | | |
| | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Trust & Agency | Combined Total |
| **REVENUES** | | | | | | | |
| Local Government | 31,307,013 | 3,047,189 | 0 | 7,628,666 | 0 | 93,419 | 42,076,287 |
| State Aid | 5,413,847 | 851,355 | 43,061 | 0 | 0 | 627,100 | 6,935,363 |
| Program Fees | 5,155,058 | 0 | 0 | 0 | 0 | 0 | 5,155,058 |
| Material Fees | 628,536 | 0 | 0 | 0 | 0 | 0 | 628,536 |
| Other Student Fees | 389,110 | 0 | 0 | 0 | 0 | 265,000 | 654,110 |
| Institutional | 3,792,560 | 227,777 | 331,104 | 115,000 | 2,410,990 | 81,530 | 6,958,961 |
| Federal | 0 | 1,424,699 | 0 | 0 | | 657,764 | 2,082,463 |
| Total Revenues | 46,686,124 | 5,551,020 | 374,165 | 7,743,666 | 2,410,990 | 1,724,813 | 64,490,778 |
| **EXPENDITURES** | | | | | | | |
| Instruction | 31,659,475 | 4,331,792 | 5,700,499 | 0 | 0 | 0 | 41,691,766 |
| Instructional Resources | 1,390,013 | 0 | 661,257 | 0 | 0 | 0 | 2,051,270 |
| Student Services | 3,923,578 | 1,289,190 | 1,131,003 | 0 | 0 | 1,726,521 | 8,070,292 |
| General Institutional | 5,782,516 | 430,038 | 526,935 | 0 | 0 | 0 | 6,739,489 |
| Physical Plant | 4,357,922 | 0 | 2,126,091 | 7,761,666 | 0 | 0 | 14,245,679 |
| Auxiliary Services | 0 | 0 | 0 | 0 | 2,331,251 | 0 | 2,331,251 |
| Total Expenditures | 47,113,504 | 6,051,020 | 10,145,785 | 7,761,666 | 2,331,251 | 1,726,521 | 75,129,747 |
| **Net Revenue/(Expenditures)** | (427,380) | (500,000) | (9,771,620) | (18,000) | 79,739 | (1,708) | (10,638,969) |
| **OTHER SOURCES/(USES)** | | | | | | | |
| Operating Transfer In/(Out) | (72,620) | 0 | 54,620 | 18,000 | 0 | 0 | 0 |
| Proceeds from Debt | 0 | 0 | 8,885,000 | 0 | 0 | 0 | 8,885,000 |
| Total Other Sources/(Uses) | (72,620) | 0 | 8,939,620 | 18,000 | 0 | 0 | 8,885,000 |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | | | |
| Reserve for Prepaids & Inventories | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Operations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Post-Employment Sick Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Post-Employment Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Capital Outlays | 0 | 0 | (832,000) | 0 | 0 | 0 | (832,000) |
| Reserve for Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Financial Aid | 0 | 0 | 0 | 0 | 0 | (1,708) | (1,708) |
| Reserve for Student Organizations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retained Earnings | 0 | 0 | 0 | 0 | 79,739 | 0 | 79,739 |
| Designated for Subsequent Years | (500,000) | (500,000) | 0 | 0 | 0 | 0 | (1,000,000) |
| Total Transfers To/(From) Fund Balance | (500,000) | (500,000) | (832,000) | 0 | 79,739 | (1,708) | (1,753,969) |
| Beginning Fund Balance | 14,293,555 | 967,148 | 2,960,266 | 824,013 | 996,931 | 293,166 | 20,335,079 |
| **Ending Fund Balance** | 13,793,555 | 467,148 | 2,128,266 | 824,013 | 1,076,670 | 291,458 | 18,581,110 |

# FISCAL IMPACT SUMMARY

## General Fund

The general fund includes $46.7 million in revenues and $47.1 million in expenditures. This fund includes a 5.8% increase to tax levy for ongoing operations. The base budget was established as a cost-to-continue budget only. Any new or expanded programs were funded through reallocations. As in previous years, $500,000 is budgeted from fund balance in the general fund. These funds resulted from underspending in prior years and are used to offset the $500,000 budgeted contingency fund controlled by the Board for unanticipated, one-time only expenditures. In addition, an additional $1,404,740 was added to the expenditure base for the 2000/01 operating impacts of a $26.3 million referendum building expansion program along with $179,879 in related tuition and fee revenues. The balance of the referendum-related operating costs was funded through increased tax levies.

## Special Revenue Fund

The special revenue fund includes $5.6 million in anticipated revenues and $6.1 million in expenditures. This budget includes a 5.8% increase to tax levy. The budget was built based upon anticipated external federal and state grants to be received for 2000/01. The tax levy is used to cover the match portion of these grants. This budget also includes $500,000 from fund balance to be used to cover match needs as needed. These funds were made available due to the mix of grants actually received from prior years.

## Capital Projects Fund

The capital projects fund includes .4 million in projected revenues and $10.1 million in expenditures along with $8.9 million to be funded through debt issuance. The budget for this fund has been higher than normal for 1999/00 and 2000/01 due to the successful passage of a $26.3 million referendum. The construction costs were included in the 1999/00 adopted and modified budgets for a total of $25.3 million along with some expenditures for related furniture and equipment. The 2000/01 budget includes the remainder of the furniture and equipment needed for the new construction projects. The remaining $1 of approved referendum spending will be included in a future budget. This budget includes $832,000 of reserves for capital projects to be used. A transfer of $1.5 million was made from the general fund to the capital projects fund for funds remaining at the end of 1998/99 to fund remodeling projects of vacated space as the new construction facilities are occupied. A portion of these funds and related costs are included in the 2000/01 budget.

## Debt Service Fund

The debt service fund includes $7.7 in revenues and $7.8 million in expenditures. A 5% increase was included in the tax levy. Debt repayment schedules have been established in such a way to allow for a steady tax levy base for this fund. Future budgets should need a tax levy increase of 5 – 5.35% annually to cover debt service costs now and in the future.

## Enterprise Fund

The enterprise fund includes $2.4 million of revenues and $2.3 million of expenditures with a projected net profit for the Bookstore of 3%. This budget assumes approximately the same level of service as in prior years.

## Fiduciary Fund

The fiduciary fund includes $1.7 million of revenues and $1.7 million in expenditures. WCTC will be trustee for a new grant from the state, Technical and Occupational Programming (TOP) grant to assist students with their tuition and fees. This has resulted in an increase of $270,000 projected for this fund.

# IMPACT ON TAXPAYER

## How does the budget impact the taxpayer?

WCTC is considered a special district by the State of Wisconsin. As a result, it has authority to levy taxes to cover the services it provides. Annually WCTC is required to adopt a balanced budget. During the budget process it is determined how much tax levy is needed to meet the needs of the budget. In October of each year the District Board approves the amount of tax levy to be assessed against each municipality within the District.

By state statute, WCTC cannot assess more than $1.50 per $1,000 of equalized valuation for operational costs to the municipalities. There is no limit on the amount that can be assessed for debt service. However, state statutes limit how much debt the District can issue without a referendum. In this way, the statutes do put some controls on the technical colleges for debt.

WCTC bills the municipalities based on **equalized valuations** as determined by the State of Wisconsin Department of Revenue. WCTC bills the municipalities based upon **mill rates**. A mill rate is the amount of taxes billed per $1,000 of valuation. The tax rates shown within this document are based upon equalized valuations that are billed to the municipalities, not upon assessed valuations billed to the taxpayer.

The municipalities, in turn, bill the taxpayers of those municipalities based upon **assessed valuation**. Therefore, the mill rate assessed by one municipality for taxes due to WCTC can be different than the mill rate billed by another municipality. These rates may be higher or lower than the mill rate billed to the municipalities based upon equalized valuation.

Based upon a $100,000 house, for WCTC's 2000/01 budget, the estimated amount the municipalities within the District will be billed is $1.21 for operations and $0.26 for debt for a total mill rate of $1.47 per $1,000 of equalized valuation. This is based on the assumption that equalized valuation will increase 6%. If the actual change in equalized valuation is higher or lower than the mill rate would be adjusted accordingly. For a $100,000 home, the municipality would be billed $146.97. This is an increase of $3.56 over 1999/00

*$146.97 tax bill on $100,000 value*

The municipality, in turn, will bill the taxpayer based upon assessed valuation. If the assessed valuation rate is $1.50, the taxpayer would be billed $150 for a $100,000 home. If the assessed valuation is $1.20, the taxpayer will be billed $120. The assessed valuation for properties within the municipality are determined by the municipality. Equalized valuation is determined by the Department of Revenue based upon a formula that standardizes property values across all municipalities.

# STRATEGIC PLAN

## Mission

Waukesha County Technical College, as the leader in workforce development for Waukesha County, is committed to student learning for the enhancement of our community's quality of life. As an institution of higher education, we provide lifelong learning opportunities which are high quality, affordable and accessible. Our special focus includes technical education, occupational training, and enrichment programs.

## Vision

Waukesha County Technical College is building a better community—one learner at a time. Through education, partnerships and technology, WCTC is preparing learners for tomorrow and is linking our community to the future and the world economy.

## Values

**Collaboration** – We value open communication and teamwork to create a collaborative learning and working environment.

**Integrity** – We value honesty, accountability and ethical conduct in fulfilling our stewardship commitment to our community.

**Learning** – We value continuous learning and knowledge for the personal growth of all stakeholders—putting students first.

**Quality** – We value educational and professional excellence through continuous improvement and innovation as we respond to changing community needs.

**Respect** – We value diversity, treat people with dignity and fairness, and promote personal empowerment.

## Target

All of our students and other customers will state that their experiences with WCTC were a wise use of their time and money.

## Ends Statements

**Occupational Competency** – Students have skills needed to obtain entry-level jobs or have upgraded skills in their field.

**Critical Life Skills** – Adults are self-directed learners/workers and possess communication, analytical, group effectiveness, and personal management skills.

**Educational Leadership** – WCTC is a student learning-centered organization serving as a local, regional, national, and international education resource and role model.

**Organizational Productivity** – WCTC is a productive, humanistic, and improving organization.

**Economic Development** – Economic development is possible through the collaborative efforts of WCTC along with other organizations.

# POLICIES

A number of policies provide the context for planning and developing the budget in any given year. Fiscal policies address the acquisition and general allocation of resources: cash management, reserves, debt services, etc. Programmatic policies focus on what is done with those resources and how it is accomplished. Long-term policies deal with broad goals that vary little from year to year. Short-term policies are specific to the budget year. They address the key issues and concerns that frame the task at hand—preparing a balanced budget that effectively achieves the District's priorities within the context of the current and expected economic and political realities.

## Fiscal policies

### Debt structure

The WCTC Board has taxing powers and may incur long-term debt obligations. By law WCTC cannot have bonded indebtedness greater than 2% of equalized valuation and aggregate indebtedness greater than 5% of equalized valuation. WCTC structures its debt in such a way as to maintain a stable tax levy requirement in the debt service fund. WCTC also structures its debt to be repaid over a five to seven year period or less for any bond issue that is not part of a referendum. Referendum bond issues may be paid off over a ten to twenty year period, depending on the size of the referendum. WCTC annually borrows funds to pay for new construction, land improvements, building improvements, site improvements, and capital equipment that are budgeted in the capital projects fund. WCTC does not borrow funds short-term for operations.

### Long-term liabilities

Responsible financial management means looking beyond the next fiscal year to potential liabilities that can impact WCTC in the out years. Post-employment sick pay and other post-employment benefits are long-term costs that must be addressed. It is essential to plan for such potential liabilities early and allocate resources accordingly to ensure that current budgetary policies and actions do not lead to unexpected financial burdens that could require drastic remedies in years to come. As a result, WCTC has chosen to utilize the excess of revenues over expenditures in the general fund at the close of a fiscal year to be reserved for post-employment benefits. Over the past few years WCTC has utilized these excess funds to pay off the Wisconsin Retirement System unfunded prior service liability and to fund, in its entirety, the reserves for post-employment sick pay and retirement benefits for retired employees.

### Internal controls

WCTC is committed to the development of good management systems and controls. Significant efforts are made to employ qualified personnel. Likewise, systems are conscientiously developed within which WCTC employees can function effectively and which provide appropriate levels of supervision, internal controls, and segregation of job duties.

### Accounting systems

In developing and modifying WCTC's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

## Cash management

WCTC has adopted an investment policy which restricts investments to time deposits that mature in not more than one year, US treasury obligations, repurchase agreements, Wisconsin Local Government Investment Fund, Wisconsin School District Liquid Asset Fund, and other high grade securities which comply with Wisconsin Statute 66.04(a). WCTC structures its investments to ensure sufficient funds are available to meet all obligations when due and to provide for safety, liquidity, diversification, and return—in that order.

## Revenue estimates

In order to maintain good fiscal integrity, WCTC uses conservative estimates when forecasting revenues so that actual revenues equal or exceed the budgeted revenues.

## Budget systems

State statutes require the District to prepare an annual budget. The WCTC Board controls the budget by controlling the rate of growth to the tax levy. District staff must present a balanced budget to the Board that meets the budget guidelines as established by the Board. Due to relatively stable enrollments, the Board has further set the guidelines that all new positions are the result of reallocations of funds from other positions unless other external funding sources are found to cover the cost of the position or the Board makes an exception to the rule.

## Maintenance of fund balance

State statutes prohibit the technical colleges from maintaining any unreserved, undesignated fund balances. WCTC maintains fund balances to cover post-employment benefits, prepaid expenditures and inventories, operations, capital projects, debt service, student organizations, student financial assistance, retained earnings, and funds designated for subsequent years.

## Contingencies

WCTC budgets $500,000 in the general fund and $500,000 in the capital projects fund for emergencies that may crop up during the year. The $500,000 budgeted in the general fund is funded through the excess of revenues over expenditures from the previous year. If insufficient funds are available, the budget would be modified to reduce the contingency fund budget. The $500,000 budgeted in the capital projects fund would be funded through issuance of general obligation debt if the funds are used. Any use of these contingency funds requires Board approval.

## Bond rating

WCTC is determined to maintain its fiscal integrity in such a manner that it retains its Aaa bond rating.

## Risk management

WCTC maintains a risk management program that includes a risk manager, a comprehensive insurance program designed to meet WCTC's needs, active security and safety committees oriented to the identification and avoidance of risk, regular meetings with employees covering risk management, and an independent risk management and insurance consulting firm retained to assist in WCTC's risk management program.

## Independent audit

Annually WCTC hires a certified public accounting firm to conduct an independent audit of our accounting records in compliance with generally accepted accounting and auditing standards and in compliance with the Single Audit Act requirements. An annual audit of

the financial statements of WCTC by an independent certified public accountant is required by WCTC Board policy and state law. WCTC does not maintain an internal audit staff; however, internal audit and operation review services are purchased on an as-needed basis from an independent auditor.

# Programmatic policies and goals

## Strategic planning

In order to have a clear focus and direction, strategic planning is a necessity. The strategic planning process needs to be fully integrated with other planning processes such as budgeting, technology planning, resource allocation, capital improvement planning, program planning, etc.

WCTC's strategic planning process includes the development of a vision and mission statement, which helps steer the District in the desired path. The Ends Statements describe the benefits or long-term results that are desired for WCTC students and other customers and define the expectations of the District in meeting its mission.

Annually the Board reviews this framework and modifies the above documents as necessary. Since many staff and others felt we had already achieved our vision statement, the Board and staff revised the mission and vision statements this year. Once the Board updates the strategic plan, the various divisions within the District develop operational plans that include short- and long-term goals and objectives to be achieved by the divisions in order to achieve the Board's Ends statements. Divisions and departments also create their own vision and mission statements that are aligned with the District's vision and mission.

These operational plans are prepared in conjunction with the annual budget. Resource allocation, which includes economic, human, facilities, and equipment resources, are allocated based upon needs identified through the above processes. The budget is one component of the resource allocation process. Budget development responds to the planning guidelines established in the strategic planning process.

## Other planning processes

In addition to the Strategic Plan, WCTC also utilizes other planning processes. Some of these processes are:

- **A Five-year Program Development Plan** that is reviewed and updated continuously to monitor changing business and industrial needs with extensive need surveys conducted to determine labor market changes. This plan is used to determine what programs to offer to students.

- **A Vocational Education Plan** that is prepared yearly in conjunction with WCTC's application for vocational education funds.

- **Annual follow-up studies**, including six-month graduates, withdrawals, and employers, which allow WCTC to monitor changes in the labor market. In addition, longitudinal follow-up studies, conducted three and five years after students graduate, allow WCTC to determine the long-term benefit of occupational education.

- **A Five-year Program Evaluation Plan** which assists WCTC in determining the relevance of program competencies and which identifies major

evaluation efforts in educational offerings as well as in institutional services and activities.

- **A Master Facility Plan** which addresses programmatic and support service facility needs.

- **A multi-year Capital Budget Plan** which addresses WCTC's long-term capital needs.

- **A Technology Plan** which addresses WCTC's technology needs in computers and distance education environments.

## Promote economic development

Sound economic development is indispensable to ensuring a high quality of life and long-term economic viability for Waukesha County. In order to maintain businesses in Waukesha County, they need qualified staff. WCTC seeks to provide potential employees with the skills necessary to work and live in Waukesha County.

## Provide effective, high quality programs

WCTC constantly reassesses its programs and services to ensure that they are meeting the needs of the students, community, and businesses. It provides an intensive evaluation process before any new programs or services are started to determine if there is an adequate demand for the program or service and whether or not the program graduates will be able to earn enough from jobs in that industry to live on.

## Stay on the cutting edge

In order to stay on the cutting edge and be the leader, WCTC strives to keep abreast of the latest technology and equipment in the various programs it offers as well as keeping staff trained and up to speed on what is happening in the industry they are teaching in.

## Build critical life skills into all curricula

Staff will include critical life skills into all curricula that is developed or revised.

## Serve four market niches

All services provided by WCTC will serve customers in the following four market niches--new workforce, existing workforce, people in transition, and technical assistance to business and industry.

- **New workforce** - This group generally consists of the 16 – 24 year olds. It is made up of those customers who have not yet been in the workforce or are relatively new to the workforce, but are seeking skills necessary to become productive workers.

- **Existing workforce** – This group generally consists of the 25 – 49 year olds. It is made up of customers who are seeking to improve their current job skills, desiring to receive a higher education, or changing careers. The majority of these students are part time. Many of these customers have no intention of ever receiving a degree from WCTC, but only to take a few courses to upgrade their job skills.

- **People in transition** – This group generally consists of the 50 and older population. Often these are people who are planning to relocate, to leave the workforce, or have already retired. There are growing masses of students from among all ages whose life circumstances have placed them at risk and are in

transition. These students require significant services to assist them in their time of need.

- **Customized training and technical assistance** – This is a need of employers within the District. WCTC's economic development role includes providing customized training and technical assistance programs tailored to the specific needs of individual firms and organizations to retrain workers, upgrade their skills, increase productivity, provide outplace services for displaced workers, and act as a facilitator for community action groups and organizations.

## Create 2+2+2 partnership agreements with high schools and colleges and universities

Partner with high schools and colleges and universities whereby students can earn college credit while in high school, continue on to WCTC for two years, and then transfer to a four-year college with junior standing and complete a baccalaureate degree in another two years. Create at least one 2+2+2 agreement for each program area that we offer.

## Integration of international trade

More and more businesses within Waukesha County are becoming internationalized. As a result, WCTC staff will include an international component into all curricula. The use of exchange programs and cultural diversity programs are very beneficial in promoting this awareness.

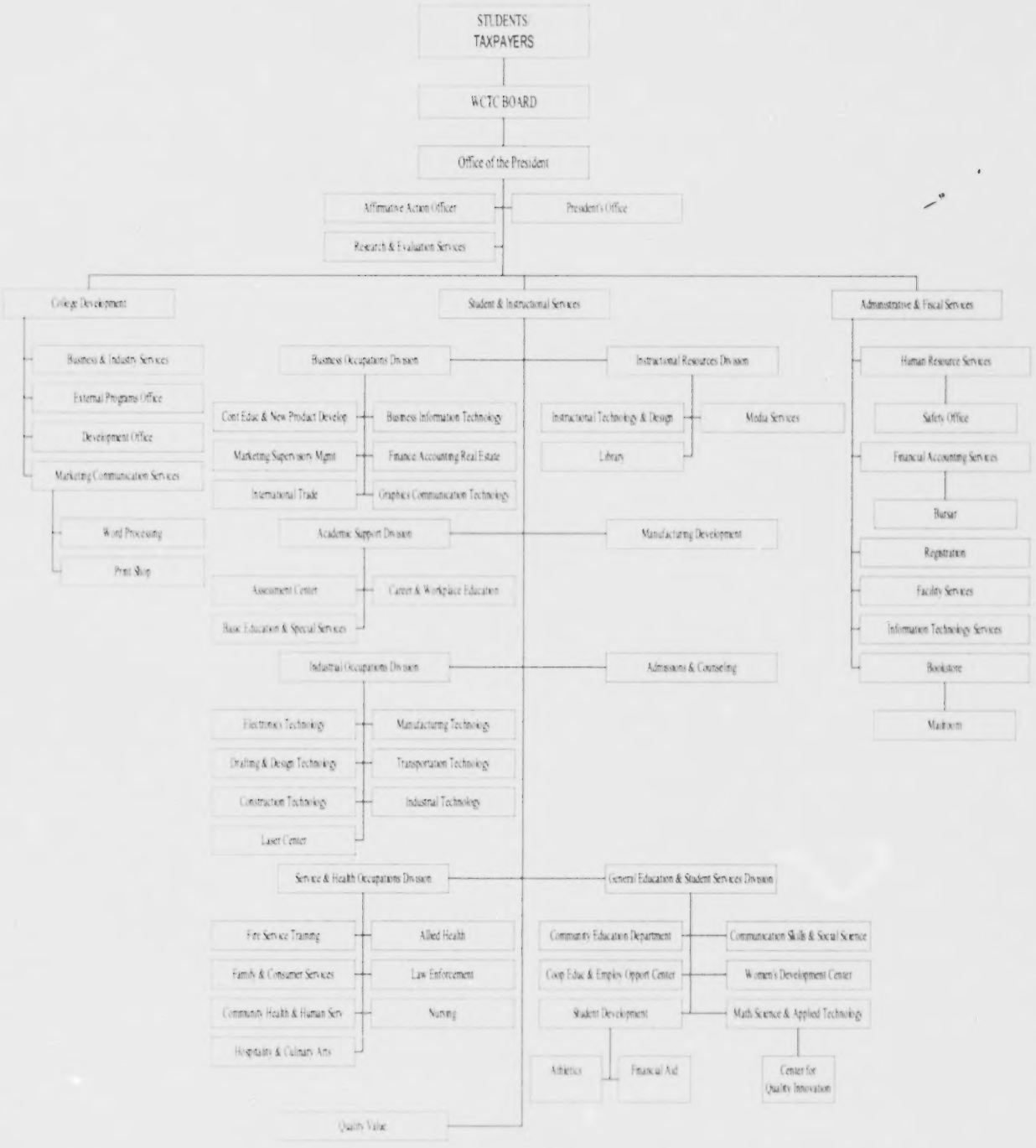
## Staff replacement planning

Over 50% of the current staff are age 50 and above. Many of these staff are in management positions. Plans need to be put in place to train, mentor, and develop staff now in order to have seamless transitioning as staff retire. Failure to plan for this huge number of retirements over the next few years could result in interrupted services to our customers. It is anticipated that approximately 50% of these positions will be filled internally while the other 50% will become new employees of WCTC.

## Increase enrollments of high school graduates by 25% by 2004

Due to labor shortages and demands from employers, it is necessary to expand the number of skilled workers in Waukesha County. As a result, WCTC is placing more emphasis on the new workforce. It has a goal of increasing the number of high school graduates that come to WCTC directly from high school rather than go to a four-year college or university by 25% by the year 2004. To achieve this goal, it has placed more emphasis and resources into recruitment, marketing, and its 2+2+2 programs.

# Waukesha County Technical College



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# DISTRICT PROFILE

## Taxing District

Located in Pewaukee, Wisconsin, WCTC's main campus is 20 miles west of the City of Milwaukee and approximately 60 miles east of the state capital in Madison. WCTC's boundaries encompass approximately 600 square miles and serves 99% of Waukesha County, 10% of Jefferson County, 2% of Dodge County, and 2% of Racine County and the local municipalities (6 cities, 20 towns, and 19 villages) located therein. WCTC was organized as a Waukesha city institution in 1923 and became a Waukesha County area district in 1967. In July, 1987, WCTC underwent a name change from Waukesha County Technical Institute to Waukesha County Technical College in recognition of the post-secondary nature of its educational offerings.

## Our Students

Our students range in age from 12 – 98 with the average age being 38.4 years and representing diversified socio-economic backgrounds. WCTC has the highest number of non-traditional students, the highest average age of students, and the lowest number of full-time students within the technical college system. The majority of WCTC students do not have plans to ever receive a degree, but only to take a few courses. Following graduation, 84% of our former students reside and 55% work in WCTC's taxing district. The placement rate for our graduate is 97% of which 82% are working in an occupation related to their training at WCTC. Annually more than 33,000 citizens take advantage of educational opportunities offered by WCTC.

## Our Campuses

In addition to the main campus in Pewaukee, WCTC operates eight other campuses where full-time staff are assigned. Campus locations and square footages are summarized as follows:

- **Main Campus**, 800 Main Street, Pewaukee – 558,297 sq ft
- **Waukesha Campus**, 327 E Broadway, Waukesha – 44,792 sq ft
- **Workforce Development Center**, 892 Main Street, Pewaukee – 15,361 sq ft
- **Menomonee Falls Campus**, W153 N8681 Margaret Road, Menomonee Falls – 2,282 sq ft
- **Construction Technology Center**, 121 Oakton Avenue, Pewaukee – 19,700 sq ft
- **166 W Building**, 16680 W. Cleveland, New Berlin – 1,600 sq ft
- **Collision Technology Center/Sky Plaza**, 2110 Pewaukee Road, Waukesha - 12,960 sq ft
- **Morris Street/Child-Parent Center (Tiny Tech)**, 357 Morris Street, Pewaukee - 20,373 sq ft
- **Main Street Property/Steele**, N35 W255 Main Street, Pewaukee – 3,372 sq ft

# BOARD MEMBERSHIP

Board members are qualified to serve and provide a critical balancing perspective on WCTC's vision and direction. The membership consists of three employers, three employees, one citizen member, one public school administrator, and one elected official. Board members are appointed by an Appointment Committee consisting of the chair of each of the four counties in the District. Members of the Board serve three-year terms. Regular Board meetings are held on the second Tuesday of each month and are open to the public. If necessary, periodic meetings are scheduled at other times. Board members receive no compensation for their services, but are reimbursed for actual and necessary expenses in the performance of their duties.

**Ronald L. Bertieri, Chair**, is the owner/CEO of Ro-An Corporation, lives in the Village of Menomonee Falls, and has been a Board member since 1995.

**Thomas E. Neill, Secretary/Treasurer**, is the Clerk-Treasurer of the City of Waukesha where he lives, and has been a Board member since 1990.

**Judith H. Finkler, Vice Chair**, is a Charge Nurse for the Outpatient Department at Memorial Hospital of Oconomowoc, lives in the Village of Wales, and has been a Board member since 1996.

**Susan E. Bischmann** is the Executive Director of Cooperating Congregations of Greater Waukesha, Inc., lives in the Town of Waukesha, and has been a Board member since 1992.

**David L. Bahl** is Owner/President of Weldall Manufacturing, lives in the Town of Waukesha, and has been a Board member since 1990.

**Dr. Kathleen M. Cooke** is the Superintendent of Hamilton School District, lives in the Village of Sussex, and has been a Board member since 1994.

**Joan S. Jenstead** is the Director of Property Operations for National Realty Management, Inc., lives in the City of Brookfield, and has been a Board member since 1984.

**Walter H. Kraemer** is the Business Manager of Steamfitters Local #601, lives in the Village of Menomonee Falls, and has been a Board member since 2000.

**Anita M. Rodriguez** is the Director of Research and Innovation for the Girl Scouts of Milwaukee Area, lives in the Town of Pewaukee, and has been a Board member since 1995.

The Board passed a motion to allow the following representatives to sit with the Board "having a voice, but no vote:" a student and a representative from each labor union.

- **Bruce Willingham**, student representative – lives in City of Watertown
- **Anthony Drehfal**, support staff representative of Waukesha County Education Support Staff Union – lives in Village of Nashotah
- **Ellen Mei**, faculty representative of Waukesha County Technical Educators Association – lives in Whitefish Bay

# GENERAL FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local Government | 27,164,343 | 28,915,997 | 28,423,209 | 28,423,209 | 31,307,013 |
| State Aids | 4,107,030 | 5,036,090 | 5,528,878 | 5,328,878 | 5,413,847 |
| Program Fees | 4,500,990 | 4,626,578 | 4,626,578 | 4,681,030 | 5,155,058 |
| Material Fees | 599,044 | 637,838 | 637,838 | 605,044 | 628,536 |
| Other Student Fees | 408,164 | 385,500 | 385,500 | 385,500 | 389,110 |
| Institutional | 3,169,634 | 2,914,856 | 3,199,856 | 3,400,000 | 3,792,560 |
| Total Revenue | 39,949,205 | 42,516,859 | 42,801,859 | 42,823,661 | 46,686,124 |
| **EXPENDITURES** | | | | | |
| Instruction | 27,047,824 | 28,561,102 | 29,899,628 | 29,423,000 | 31,659,475 |
| Instructional Resources | 1,117,275 | 1,220,833 | 1,286,183 | 1,270,000 | 1,390,013 |
| Student Services | 3,613,898 | 3,946,059 | 3,961,437 | 3,850,000 | 3,923,578 |
| General Institutional | 5,337,530 | 5,358,084 | 5,650,757 | 5,350,000 | 5,782,516 |
| Physical Plant | 3,622,113 | 3,912,781 | 4,186,921 | 4,125,000 | 4,357,922 |
| Total Expenditures | 40,738,640 | 42,998,859 | 44,984,926 | 44,018,000 | 47,113,504 |
| **Net Revenue/(Expenditures)** | (789,435) | (482,000) | (2,183,067) | (1,194,339) | (427,380) |
| **OTHER SOURCES/(USES)** | | | | | |
| Operating Transfer In/(Out) | (174,209) | (18,000) | (1,518,000) | (1,688,000) | (72,620) |
| Total Other Sources/(Uses) | (174,209) | (18,000) | (1,518,000) | (1,688,000) | (72,620) |
| Total Resources/(Uses) | (963,644) | (500,000) | (3,701,067) | (2,882,339) | (500,000) |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Prepaids & Inventories | 2,177 | 0 | 0 | 0 | 0 |
| Designated for Operations | 410,421 | 0 | (1,196,902) | (1,196,902) | 0 |
| Reserve for Post-Employment Sick Pay | (73,419) | 0 | 0 | 0 | 0 |
| Reserve for Post-Employment Benefits | 1,058,342 | 0 | 0 | 0 | 0 |
| Designated for State Aid Flucuations | 712,500 | 0 | 0 | 0 | 0 |
| Designated for Subsequent Years | 475,000 | 0 | 0 | 0 | 0 |
| Designated for Subsequent Years | (3,548,665) | (500,000) | (2,504,165) | (1,685,437) | (500,000) |
| Total Transfers To/(From) Fund Balance | (963,644) | (500,000) | (3,701,067) | (2,882,339) | (500,000) |
| Beginning Fund Balance | 17,969,538 | 17,031,269 | 17,005,894 | 17,005,894 | 14,123,555 |
| **Ending Fund Balance** | 17,005,894 | 16,531,269 | 13,304,827 | 14,123,555 | 13,623,555 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# SPECIAL REVENUE FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local Government | 2,774,702 | 2,880,141 | 2,880,141 | 2,880,141 | 3,047,189 |
| State Aids | 590,841 | 742,489 | 742,489 | 650,000 | 851,355 |
| Program Fees | 19,808 | 0 | 0 | 0 | 0 |
| Material Fees | 16,680 | 0 | 0 | 0 | 0 |
| Other Student Fees | 1,681 | 0 | 0 | 0 | 0 |
| Institutional | 434,007 | 384,213 | 384,213 | 475,000 | 227,777 |
| Federal | 1,382,203 | 1,497,991 | 1,810,991 | 1,455,000 | 1,424,699 |
| Total Revenue | 5,219,922 | 5,504,834 | 5,817,834 | 5,460,141 | 5,551,020 |
| **EXPENDITURES** | | | | | |
| Instruction | 3,540,445 | 4,262,300 | 4,626,747 | 3,729,431 | 4,331,792 |
| Instructional Resources | 3,136 | 0 | 0 | 0 | 0 |
| Student Services | 1,349,445 | 1,519,305 | 1,553,198 | 1,525,000 | 1,289,190 |
| General Institutional | 376,116 | 409,435 | 410,569 | 405,569 | 430,038 |
| Physical Plant | 27,150 | 0 | 0 | 0 | 0 |
| Total Expenditures | 5,296,292 | 6,191,040 | 6,590,514 | 5,660,000 | 6,051,020 |
| **Net Revenue/(Expenditures)** | (76,370) | (686,206) | (772,680) | (199,859) | (500,000) |
| **OTHER SOURCES/(USES)** | | | | | |
| Operating Transfer In/(Out) | 156,209 | 0 | 0 | 170,000 | 0 |
| Total Resources/(Uses) | 79,839 | (686,206) | (772,680) | (29,859) | (500,000) |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Prepaids & Inventories | 0 | 0 | 0 | 0 | 0 |
| Designated for Operations | 45,042 | 0 | (86,474) | (29,859) | 0 |
| Designated for Subsequent Year | 34,797 | (686,206) | (686,206) | 0 | (500,000) |
| Total Transfers To/(From) Fund Balance | 79,839 | (686,206) | (772,680) | (29,859) | (500,000) |
| Beginning Fund Balance | 917,168 | 686,206 | 997,007 | 997,007 | 967,148 |
| **Ending Fund Balance** | 997,007 | 0 | 224,327 | 967,148 | 467,148 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# CAPITAL PROJECTS FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| State Aids | 15,992 | 105,873 | 105,873 | 105,873 | 43,061 |
| Institutional | 116,513 | 530,000 | 530,000 | 510,000 | 331,104 |
| Federal | 52,471 | 0 | 0 | 0 | 0 |
| Total Revenue | 184,976 | 635,873 | 635,873 | 615,873 | 374,165 |
| **EXPENDITURES** | | | | | |
| Instruction | 2,378,080 | 4,323,064 | 4,738,190 | 4,630,000 | 5,700,499 |
| Instructional Resources | 248,022 | 126,732 | 231,557 | 230,000 | 661,257 |
| Student Services | 190,951 | 55,426 | 75,966 | 75,500 | 1,131,003 |
| General Institutional | 772,055 | 651,951 | 724,504 | 615,000 | 526,935 |
| Physical Plant | 3,034,858 | 15,056,700 | 27,380,630 | 27,000,000 | 2,126,091 |
| Total Expenditures | 6,623,966 | 20,213,873 | 33,150,847 | 32,550,500 | 10,145,785 |
| **Net Revenue/(Expenditures)** | (6,438,990) | (19,578,000) | (32,514,974) | (31,934,627) | (9,771,620) |
| **OTHER SOURCES/(USES)** | | | | | |
| Proceeds from Debt | 5,435,000 | 34,430,000 | 34,430,000 | 31,830,000 | 8,885,000 |
| Operating Transfer In/(Out) | 3,400 | 0 | 1,500,000 | 1,500,000 | 54,620 |
| Total Other Sources/(Uses) | 5,438,400 | 34,430,000 | 35,930,000 | 33,330,000 | 8,939,620 |
| Total Resources/(Uses) | (1,000,590) | 14,852,000 | 3,415,026 | 1,395,373 | (832,000) |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Operations | 0 | 0 | (1,480,703) | 0 | 0 |
| Reserve for Capital Projects | (1,000,590) | 14,852,000 | 4,895,729 | 1,395,373 | (832,000) |
| Total Transfers To/(From) Fund Balance | (1,000,590) | 14,852,000 | 3,415,026 | 1,395,373 | (832,000) |
| Beginning Fund Balance | 2,565,483 | 737,146 | 1,564,893 | 1,564,893 | 2,960,266 |
| **Ending Fund Balance** | 1,564,893 | 15,589,146 | 4,979,919 | 2,960,266 | 2,128,266 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# DEBT SERVICE FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local Government | 3,834,558 | 7,265,396 | 7,265,396 | 7,265,396 | 7,628,666 |
| Institutional | 75,223 | 50,000 | 50,000 | 100,000 | 115,000 |
| Total Revenue | 3,909,781 | 7,315,396 | 7,315,396 | 7,365,396 | 7,743,666 |
| **EXPENDITURES** | | | | | |
| Physical Plant | 3,805,617 | 7,333,396 | 7,333,396 | 6,699,497 | 7,761,666 |
| Total Expenditures | 3,805,617 | 7,333,396 | 7,333,396 | 6,699,497 | 7,761,666 |
| **Net Revenue/(Expenditures)** | 104,164 | (18,000) | (18,000) | 665,899 | (18,000) |
| **OTHER SOURCES/(USES)** | | | | | |
| Operating Transfer In/(Out) | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Total Resources/(Uses) | 122,164 | 0 | 0 | 683,899 | 0 |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Debt Service | 122,164 | 0 | 0 | 683,899 | 0 |
| Total Transfers To/(From) Fund Balance | 122,164 | 0 | 0 | 683,899 | 0 |
| Beginning Fund Balance | 17,950 | 18,000 | 140,114 | 140,114 | 824,013 |
| **Ending Fund Balance** | 140,114 | 18,000 | 140,114 | 824,013 | 824,013 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# ENTERPRISE FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Institutional | 2,335,077 | 2,458,584 | 2,458,584 | 2,458,584 | 2,410,990 |
| Total Revenue | 2,335,077 | 2,458,584 | 2,458,584 | 2,458,584 | 2,410,990 |
| **EXPENDITURES** | | | | | |
| Auxiliary Services | 2,226,203 | 2,392,788 | 2,392,788 | 2,392,788 | 2,331,251 |
| Total Expenditures | 2,226,203 | 2,392,788 | 2,392,788 | 2,392,788 | 2,331,251 |
| **Net Revenue/(Expenditures)** | 108,874 | 65,796 | 65,796 | 65,796 | 79,739 |
| **OTHER SOURCES/(USES)** | | | | | |
| Operating Transfer In/(Out) | (3,400) | 0 | (30,388) | (30,388) | 0 |
| Total Other Sources/(Uses) | (3,400) | 0 | (30,388) | (30,388) | 0 |
| Total Resources/(Uses) | 105,474 | 65,796 | 35,408 | 35,408 | 79,739 |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Retained Earnings | 105,474 | 65,796 | 35,408 | 35,408 | 79,739 |
| Total Transfers To/(From) Fund Balance | 105,474 | 65,796 | 35,408 | 35,408 | 79,739 |
| Beginning Fund Balance | 825,661 | 908,661 | 931,135 | 931,135 | 996,931 |
| **Ending Fund Balance** | 931,135 | 974,457 | 966,543 | 966,543 | 1,076,670 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# FIDUCIARY FUND

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local Government | 89,999 | 93,419 | 93,419 | 93,419 | 93,419 |
| State Aids | 314,570 | 300,000 | 363,932 | 627,100 | 627,100 |
| Other Student Fees | 246,536 | 222,000 | 244,000 | 250,000 | 265,000 |
| Institutional | 90,222 | 79,530 | 79,530 | 79,530 | 81,530 |
| Federal | 633,768 | 102,640 | 652,640 | 645,000 | 657,764 |
| Total Revenue | 1,375,095 | 797,589 | 1,433,521 | 1,695,049 | 1,724,813 |
| **EXPENDITURES** | | | | | |
| Student Services | 1,314,106 | 797,193 | 1,463,513 | 1,705,388 | 1,726,521 |
| Total Expenditures | 1,314,106 | 797,193 | 1,463,513 | 1,705,388 | 1,726,521 |
| **Net Revenue/(Expenditures)** | 60,989 | 396 | (29,992) | (10,339) | (1,708) |
| **OTHER SOURCES/(USES)** | | | | | |
| Operating Transfer In/(Out) | 0 | 0 | 30,388 | 30,388 | 0 |
| Total Resources/(Uses) | 60,989 | 396 | 396 | 20,049 | (1,708) |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Financial Aids | 13,779 | 0 | 0 | 0 | (1,708) |
| Reserve for Student Organizations | 47,210 | 396 | 396 | 20,049 | 0 |
| Total Transfers To/(From) Fund Balance | 60,989 | 396 | 396 | 20,049 | (1,708) |
| Beginning Fund Balance | 212,128 | 213,205 | 273,117 | 273,117 | 293,166 |
| **Ending Fund Balance** | 273,117 | 213,601 | 273,513 | 293,166 | 291,458 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual and 3 months of estimate

# COMBINED BUDGET SUMMARY

## 2000/01 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

| | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 1999/00 Estimate | 2000/01 Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Local Government | 33,863,602 | 39,154,953 | 38,662,165 | 38,662,165 | 42,076,287 |
| State Aids | 5,028,433 | 6,184,452 | 6,741,172 | 6,711,851 | 6,935,363 |
| Program Fees | 4,520,798 | 4,626,578 | 4,626,578 | 4,681,030 | 5,155,058 |
| Material Fees | 615,724 | 637,838 | 637,838 | 605,044 | 628,536 |
| Other Student Fees | 656,381 | 607,500 | 629,500 | 635,500 | 654,110 |
| Institutional | 6,220,676 | 6,417,183 | 6,702,183 | 7,023,114 | 6,958,961 |
| Federal | 2,068,442 | 1,600,631 | 2,463,631 | 2,100,000 | 2,082,463 |
| Total Revenue | 52,974,056 | 59,229,135 | 60,463,067 | 60,418,704 | 64,490,778 |
| **EXPENDITURES** | | | | | |
| Instruction | 32,966,349 | 37,146,466 | 39,264,565 | 37,782,431 | 41,691,766 |
| Instructional Resources | 1,368,433 | 1,347,565 | 1,517,740 | 1,500,000 | 2,051,270 |
| Student Services | 6,468,400 | 6,317,983 | 7,054,114 | 7,155,888 | 8,070,292 |
| General Institutional | 6,485,701 | 6,419,470 | 6,785,830 | 6,370,569 | 6,739,489 |
| Physical Plant | 10,489,738 | 26,302,877 | 38,900,947 | 37,824,497 | 14,245,679 |
| Auxiliary Services | 2,226,203 | 2,392,788 | 2,392,788 | 2,392,788 | 2,331,251 |
| Total Expenditures | 60,004,824 | 79,927,149 | 95,915,984 | 93,026,173 | 75,129,747 |
| **Net Revenue/(Expenditures)** | (7,030,768) | (20,698,014) | (35,452,917) | (32,607,469) | (10,638,969) |
| **OTHER SOURCES/(USES)** | | | | | |
| Proceeds from Debt | 5,435,000 | 34,430,000 | 34,430,000 | 31,830,000 | 8,885,000 |
| Operating Transfer In/(Out) | 0 | 0 | 0 | 0 | 0 |
| Total Other Sources/(Uses) | 5,435,000 | 34,430,000 | 34,430,000 | 31,830,000 | 8,885,000 |
| Total Resources/(Uses) | (1,595,768) | 13,731,986 | (1,022,917) | (777,469) | (1,753,969) |
| **TRANSFERS TO/(FROM) FUND BALANCE** | | | | | |
| Reserve for Prepaids & Inventories | 2,177 | 0 | 0 | 0 | 0 |
| Designated for Operations | 455,463 | 0 | (2,764,079) | (1,226,761) | 0 |
| Reserve for Post-Employment Sick Pay | (73,419) | 0 | 0 | 0 | 0 |
| Reserve for Post-Employment Benefits | 1,058,342 | 0 | 0 | 0 | 0 |
| Reserve for Capital Outlays | (1,000,590) | 14,852,000 | 4,895,729 | 1,395,373 | (832,000) |
| Reserve for Debt Service | 122,164 | 0 | 0 | 683,899 | 0 |
| Reserve for Financial Aid | 13,779 | 0 | 0 | 0 | (1,708) |
| Reserve for Student Organizations | 47,210 | 396 | 396 | 20,049 | 0 |
| Retained Earnings | 105,474 | 65,796 | 35,408 | 35,408 | 79,739 |
| Designated for State Aid Fluctuations | 712,500 | 0 | 0 | 0 | 0 |
| Designated for Subsequent Years | 475,000 | 0 | 0 | 0 | 0 |
| Designated for Subsequent Year | (3,513,868) | (1,186,206) | (3,190,371) | (1,685,437) | (1,000,000) |
| Total Transfers To/(From) Fund Balance | (1,595,768) | 13,731,986 | (1,022,917) | (777,469) | (1,753,969) |
| Beginning Fund Balance | 22,507,928 | 19,594,487 | 20,912,160 | 20,912,160 | 20,165,079 |
| **Ending Fund Balance** | 20,912,160 | 33,326,473 | 19,889,243 | 20,134,691 | 18,411,110 |

*Actual is presented on a budgetary basis

**Estimate is based upon 9 months of actual & 3 months of estimate

# Change in Fund Balance

| | General Fund | Special Revenue Fund | Capital Projects Fund | Debt Service Fund | Enterprise Fund | Fiduciary Fund | Total |
|---|---|---|---|---|---|---|---|
| **Beginning balance July 1, 1999** | **$17,005,894** | **$ 997,007** | **$ 1,564,893** | **$ 140,114** | **$ 931,135** | **$ 273,117** | **$20,912,160** |
| Add revenues | 42,823,661 | 5,460,141 | 615,873 | 7,365,396 | 2,458,584 | 1,695,049 | 60,418,704 |
| Subtract expenditures | 44,018,000 | 5,660,000 | 32,550,500 | 6,699,497 | 2,392,788 | 1,675,000 | 92,995,785 |
| Adjusted balance | 15,811,555 | 797,148 | (30,369,734) | 806,013 | 996,931 | 293,166 | (11,664,921) |
| Transfers in/(out) | (1,688,000) | 170,000 | 1,500,000 | 18,000 | 0 | 0 | 0 |
| Debt proceeds | 0 | 0 | 31,830,000 | 0 | 0 | 0 | 31,830,000 |
| **Beginning balance July 1, 2000** | **$14,123,555** | **$ 967,148** | **$ 2,960,266** | **$ 824,013** | **$ 996,931** | **$ 293,166** | **$20,165,079** |
| Add revenues | 46,686,124 | 5,551,020 | 374,165 | 7,743,666 | 2,410,990 | 1,724,813 | 64,490,778 |
| Subtract expenditures | 47,113,504 | 6,051,020 | 10,145,785 | 7,761,666 | 2,331,251 | 1,726,521 | 75,129,747 |
| Adjusted balance | 13,696,175 | 467,148 | (6,811,354) | 806,013 | 1,076,670 | 291,458 | (9,526,110) |
| Transfers in/(out) | (72,620) | 0 | 54,620 | 18,000 | 0 | 0 | 0 |
| Debt proceeds | 0 | 0 | 8,885,000 | 0 | 0 | 0 | 8,885,000 |
| **Ending balance June 30, 2001** | **$13,623,555** | **$ 467,148** | **$2,128,266** | **$ 824,013** | **$1,076,670** | **$ 291,458** | **$18,411,110** |

# PRO FORMA BALANCE SHEET

**As of June 30, 2000**

| | Governmental Fund Type | | | | Proprietary Fund Type | Fiduciary Fund Type | Account Groups | |
|---|---|---|---|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Trust & Agency | General Fixed Assets | General Long-Term Obligations |
| ASSETS AND OTHER DEBITS | | | | | | | | |
| Cash & Investments | 11,541,878 | 0 | 14,245,034 | 824,013 | 0 | 1,090 | 0 | 0 |
| Receivables | 8,410,130 | 13,150 | 0 | 0 | 75,000 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 1,152,245 | 0 | 0 | 41,515 | 485,076 | 0 | 0 |
| Inventories & Prepaids | 125,000 | 0 | 0 | 0 | 475,334 | 0 | 0 | 0 |
| Fixed Assets | 0 | 0 | 0 | 0 | 451,700 | 0 | 50,500,000 | 0 |
| Amount Available in General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,498,555 |
| Amount Available in Debt Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 824,013 |
| Amount to be Provided for Long-Term Obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,350,987 |
| Total Assets and Other Debits | 20,077,008 | 1,165,395 | 14,245,034 | 824,013 | 1,043,549 | 486,166 | 50,500,000 | 48,673,555 |
| LIABILITIES | | | | | | | | |
| Accounts Payable | 124,417 | 10,529 | 11,284,768 | 0 | 15,000 | 23,000 | 0 | 0 |
| Due to Other Funds | 1,678,836 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee-Related Payables & Deferred Revenue | 4,150,200 | 187,718 | 0 | 0 | 31,618 | 170,000 | 0 | 13,498,555 |
| General Long-Term Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,175,000 |
| Total Liabilities | 5,953,453 | 198,247 | 11,284,768 | 0 | 46,618 | 193,000 | 0 | 48,673,555 |
| FUND EQUITY & OTHER CREDITS | | | | | | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 50,500,000 | 0 |
| Retained Earnings | 0 | 0 | 0 | 0 | 996,931 | 0 | 0 | 0 |
| Fund Balances: | | | | | | | | |
| Reserved for: | | | | | | | | |
| Capital Projects | 0 | 0 | 2,960,266 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 824,013 | 0 | 0 | 0 | 0 |
| Post-Employment Benefits | 12,887,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Post-Employment Sick Pay | 611,436 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Expense & Inventory | 125,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Student Organizations | 0 | 0 | 0 | 0 | 0 | 240,834 | 0 | 0 |
| Student Financial Assistance | 0 | 0 | 0 | 0 | 0 | 52,332 | 0 | 0 |
| Unreserved: | | | | | | | | |
| Designated for: | | | | | | | | |
| Subsequent Years | 0 | 467,148 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsequent Year | 500,000 | 500,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Equity & Other Credits | 14,123,555 | 967,148 | 2,960,266 | 824,013 | 996,931 | 293,166 | 50,500,000 | 0 |
| Total Liabilities, Fund Equity and Other Credits | 20,077,008 | 1,165,395 | 14,245,034 | 824,013 | 1,043,549 | 486,166 | 50,500,000 | 48,673,555 |

# PRO FORMA BALANCE SHEET
**As of June 30, 2001**

| | Governmental Fund Type | | | | Proprietary Fund Type | Fiduciary Fund Type | Account Groups | |
|---|---|---|---|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | Debt Service | Enterprise | Trust & Agency | General Fixed Assets | General Long-Term Obligations |
| ASSETS AND OTHER DEBITS | | | | | | | | |
| Cash & Investments | 11,541,678 | 0 | 2,378,266 | 824,013 | 0 | 1,090 | 0 | 0 |
| Receivables | 7,488,361 | 13,150 | 0 | 0 | 75,000 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 652,245 | 0 | 0 | 121,254 | 483,368 | | |
| Inventories & Prepaids | 125,000 | 0 | 0 | 0 | 475,334 | 0 | 0 | 0 |
| Fixed Assets | 0 | 0 | 0 | 0 | 451,700 | 0 | 63,200,000 | 0 |
| Amount Available in General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,498,555 |
| Amount Available in Debt Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 824,013 |
| Amount to be Provided for Long-Term Obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,350,987 |
| Total Assets and Other Debits | 19,155,039 | 665,395 | 2,378,266 | 824,013 | 1,123,288 | 484,458 | 63,200,000 | 48,673,555 |
| LIABILITIES | | | | | | | | |
| Accounts Payable | 124,417 | 10,529 | 250,000 | 0 | 15,000 | 23,000 | 0 | 0 |
| Due to Other Funds | 1,256,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee-Related Payables & Deferred Revenue | 4,150,200 | 187,718 | 0 | 0 | 31,618 | 170,000 | 0 | 13,498,555 |
| General Long-Term Debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,175,000 |
| Total Liabilities | 5,531,484 | 198,247 | 250,000 | 0 | 46,618 | 193,000 | 0 | 48,673,555 |
| FUND EQUITY & OTHER CREDITS | | | | | | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 63,200,000 | 0 |
| Retained Earnings | 0 | 0 | 0 | 0 | 1,076,670 | 0 | 0 | 0 |
| Fund Balances: | | | | | | | | |
| Reserved for: | | | | | | | | |
| Capital Projects | 0 | 0 | 2,128,266 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 824,013 | 0 | 0 | 0 | 0 |
| Post-Employment Benefits | 12,887,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Post-Employment Sick Pay | 611,436 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Expense & Inventory | 125,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Student Organizations | 0 | 0 | 0 | 0 | 0 | 240,834 | 0 | 0 |
| Student Financial Assistance | 0 | 0 | 0 | 0 | 0 | 50,624 | 0 | 0 |
| Unreserved: | | | | | | | | |
| Designated for Subsequent Years | 0 | 467,148 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Equity & Other Credits | 13,623,555 | 467,148 | 2,128,266 | 824,013 | 1,076,670 | 291,458 | 63,200,000 | 0 |
| Total Liabilities, Fund Equity and Other Credits | 19,155,039 | 665,395 | 2,378,266 | 824,013 | 1,123,288 | 484,458 | 63,200,000 | 48,673,555 |

# POSITION SUMMARY

## FTE Basis

| Position Type | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | | | | | Change Amount |
|---|---|---|---|---|---|---|---|---|---|
| | | | | General Fund | Special Revenue Fund | Enterprise Fund | Fiduciary Fund | Total Budget | |
| **Administrator** | | | | | | | | | |
| Administrators | 6.4 | 7.0 | 7.0 | 7.0 | 0.0 | 0.0 | 0.0 | 7.0 | 0.0 |
| Total Administrators | 6.4 | 7.0 | 7.0 | 7.0 | 0.0 | 0.0 | 0.0 | 7.0 | 0.0 |
| **Instructional Supervisors** | | | | | | | | | |
| Instructional Supervisors | 28.0 | 27.0 | 26.3 | 25.4 | 1.9 | 0.0 | 0.0 | 27.3 | 1.0 |
| Total Instructional Supervisors | 28.0 | 27.0 | 26.3 | 25.4 | 1.9 | 0.0 | 0.0 | 27.3 | 1.0 |
| **Faculty** | | | | | | | | | |
| Instructors | 308.2 | 300.8 | 297.8 | 269.0 | 34.3 | 0.0 | 0.0 | 303.3 | 5.5 |
| Total Faculty | 308.2 | 300.8 | 297.8 | 269.0 | 34.3 | 0.0 | 0.0 | 303.3 | 5.5 |
| **Specialists** | | | | | | | | | |
| Counselors | 11.1 | 11.3 | 11.3 | 8.8 | 2.5 | 0.0 | 0.0 | 11.3 | 0.0 |
| Librarian | 1.0 | 1.0 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 |
| Instructional Specialist | 1.0 | 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| Total Specialists | 13.1 | 13.3 | 14.3 | 11.8 | 2.5 | 0.0 | 0.0 | 14.3 | 0.0 |
| **Other Staff** | | | | | | | | | |
| Non-Instructional Supervisor | 27.0 | 27.2 | 28.2 | 22.5 | 3.8 | 1.5 | 0.4 | 28.2 | 0.0 |
| Managers | 2.4 | 2.0 | 2.0 | 1.6 | 0.4 | 0.0 | 0.0 | 2.0 | 0.0 |
| Professional Non-Faculty | 34.9 | 37.1 | 41.1 | 25.2 | 12.9 | 0.5 | 0.5 | 39.1 | (2.0) |
| Clerical/Secretarial | 118.9 | 124.9 | 127.1 | 111.3 | 13.1 | 6.9 | 0.3 | 131.6 | 4.5 |
| Technical/Paraprofessional | 65.8 | 68.5 | 69.5 | 60.7 | 11.4 | 0.1 | 0.3 | 72.5 | 3.0 |
| Service/Maintenance | 23.8 | 27.3 | 28.3 | 22.1 | 0.1 | 7.9 | 2.3 | 32.4 | 9.1 |
| Students | 20.6 | 17.0 | 17.0 | 10.3 | 0.2 | 3.0 | 3.5 | 17.0 | 0.0 |
| Total Other Staff | 293.4 | 304.0 | 313.2 | 253.7 | 80.6 | 19.9 | 7.3 | 322.8 | 9.6 |
| **Total Positions** | **649.1** | **652.1** | **658.6** | **566.9** | **649.1** | **19.9** | **7.3** | **674.7** | **16.1** |

### Position changes for 1999/00:

- Created 1 FTE Groundskeeper position in Facility Services
- Created 1 FTE limited-term Construction Contract Financial Analyst/Expeditor position
- Created 1 FTE limited-term Construction Contract Administrator position
- Created 1 FTE Planning & Evaluation position
- Transferred .72 FTE Instructor position from Special Revenue to General Fund due to cuts in school-to-work funding
- Created 1 FTE Admissions Assistant/School-to-Work Recruiter position
- Created 1 FTE Printing and Publishing Instructor position
- Created 2 FTE Computer Information Systems Instructor positions
- Increased 1 Lab Assistant position from 10 month, 25 hours/week to 12 months, 30 hours/week
- Created 1 10 month, 18 hour/week Lab Assistant position
- Increased 1 Clerk Typist position from 20 to 28 hours/week
- Increased 1 Educational Assistant position from 0.8 FTE to 1.0 FTE for construction
- Funded 0.65 FTE Women's Development Center position in the General Fund
- Increase 1 Department Secretary position from 0.5 FTE to 1.0 FTE for construction
- Created 1 FTE Lab Assistant position
- Created 1 FTE Child Care/Instructional Assistant Instructor position
- Created .55 FTE Barber/Cosmetology Apprenticeship Part-time II Instructor position

- Funded reclassifications for four positions: Certification Specialist, Instructional Resources Dean, two Network Analysts
- Unfunded 7.5 FTE Instructor positions
- Unfunded .5 FTE Department Secretary positions
- Created 1.0 Programmer/Analyst position for the Wisconsin Banner Consortium
- Reallocated .69 FTE Associate Dean position to 1 FTE Workplace Education Manager position
- Reclassed 1 Department Secretary position to Secretary to the Executive Vice President
- Increased Department Secretary position from 10 months to 12 months through reallocation
- Reclassed Clerk Typist position to Department Secretary position
- Reclassed Lab Assistant position to Vocational Evaluation Technician position
- Reallocated part-time instructor salaries to fund 1 FTE Instructor position

All of the above changes were done through reallocation with the exception of the two limited-term construction positions that were related to the referendum project.

## Position changes for 2000/01:

The following positions are funded through tax levy increases and are a direct result of the approved referendum facility expansion projects:

- Created 1 FTE Fire and Emergency Medical Services Instructor position
- Created 1 FTE adjunct faculty position for Fire and Emergency Medical Service programs
- Created 1 FTE Medical Coding Instructor position – effective January 2001 – ½ year funding
- Created a .25 FTE adjunct faculty positions for Allied Health programs
- Created 1 FTE Educational Assistant for the Central Service program
- Created .3 FTE adjunct faculty positions for the CNA Lab program
- Created .5 FTE temporary clerical positions for the CNA Lab program
- Created .53 FTE Phlebotomy Instructor position
- Created 1 FTE Printing Instructor position – effective November 2000 – 8 months funding
- Created 1 FTE Department Secretary position for the Printing programs
- Created 1 FTE Education Assistant position for the Printing programs – effective November 2000 – 8 months funding
- Created 1 FTE Building Trades/Carpentry Instructor position
- Created 1 FTE Reception position – effective March 2001 – 4 months funding
- Created a 10 month, 29 hour/week Receptionist position – effective March 2001 – 4 months funding
- Created .25 FTE temporary Receptionist positions – effective April 2001 – 3 months funding
- Created .21 FTE Registration Clerk positions – effective February 2001 – 5 months funding
- Created .5 FTE Media Technician position
- Created 1 FTE Media Technician position – effective January 2001 – ½ year funding
- Created 2 FTE Network Technician positions
- Created 2 FTE Lab Assistant positions – effective May 2001 – 2 months funding
- Created 1 FTE Maintenance Leader position
- Created 1 FTE Maintenance Mechanic position – effective April 2001 – 3 months funding
- Created 3 FTE Maintenance Helper positions – effective July 2000, effective October 2000, effective April 2001 – funding based upon effective dates
- Created 1.5 FTE Janitor positions – effective October 2000 for 1 FTE, effective April 2001 for .5 FTE – funding based upon effective dates
- Created .25 FTE adjunct Printing instructor position – effective January 2001 – ½ year funding
- Created 1 FTE Printing Associate Dean position
- Created .5 FTE Lab Assistant position for Printing program– effective November 2000 – 8 months funding
- Abolished 1 FTE limited-term Construction Contract Financial Analyst/Expeditor position
- Abolished 1 FTE limited-term Construction Contract Administrator position

All positions with effective dates after July 2000 will receive full year funding in the next budget cycle.

# REVENUES

WCTC has a diversified funding base composed of property taxes, state aid, student fees, federal and state grants, and institutionally generated revenues. WCTC believes that this diversity, the strength of the local economy, and its fiscal management will continue to provide the resources required to fulfill its mission now and in the future without significant changes in the level of services provided.

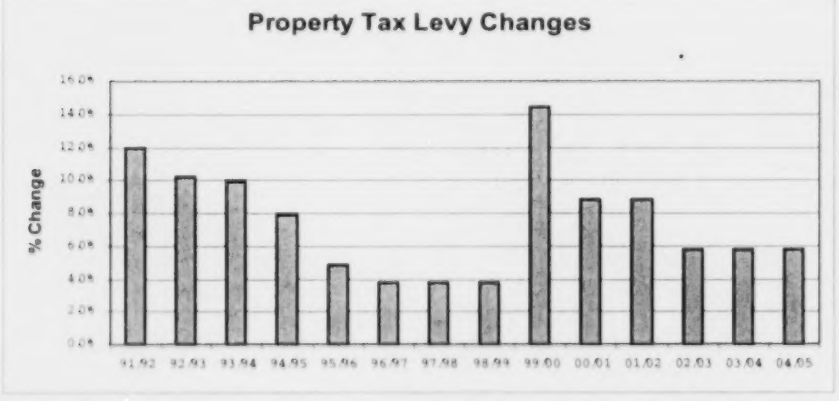
## Property taxes

WCTC's major revenue source is local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus WCTC will receive the full amount of its levy.

| Tax Levy | |
|---|---|
| Year | % Increase |
| 91/92 | 12.0% |
| 92/93 | 10.2% |
| 93/94 | 9.9% |
| 94/95 | 7.9% |
| 95/96 | 4.9% |
| 96/97 | 3.8% |
| 97/98 | 3.8% |
| 98/99 | 3.8% |
| 99/00 | 14.4% |
| 00/01 | 8.8% |

Over the past several years the WCTC Board has opted to control the budget by controlling the rate of increase to the tax levy. By state statute, the operational mill rate cannot be greater than $1.50 per $1,000 of equalized valuation. There is no limit for the debt service mill rate. For the 2000/01 budget, the WCTC Board's budget guidelines were that the operational tax levy, not including the referendum impact, could not exceed a 5.8% increase and the debt service increase could not exceed 5%. In addition, the Board desired that the total mill rate was not to exceed $1.50 and that the operational mill rate was not to exceed $1.30, unless due to the referendum impact.

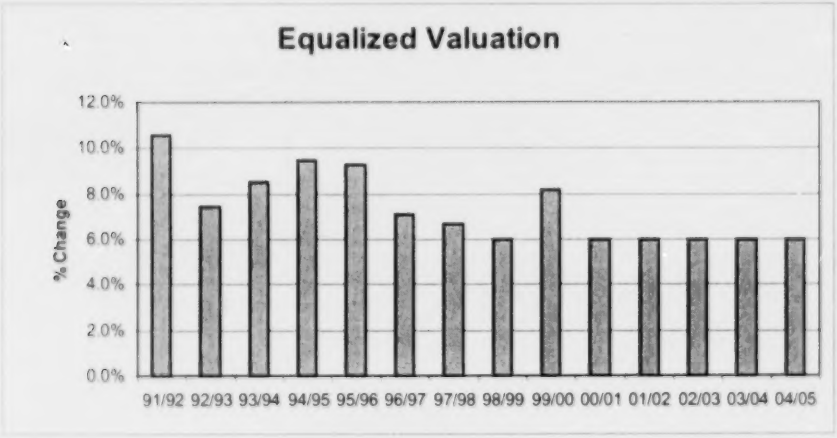
**Abnormal increases**: On April 6, 1999, the voters approved a $26.3 million referendum for facility expansion and infrastructure improvements. Based upon the debt repayment schedules and the funds that needed to be budgeted for operations, this added $1,245,366, or an additional 3%, to the tax levy needs for a total tax levy increase of 8.8% for 2000/01. Of the 14.4% increase for 1999/00, 10% of the increase was related to the referendum, mainly debt service. The balance of the operational impact relating to the referendum projects will be included in the 2001/02 budget. As a result, the tax levy increase is expected to be between 8–9% next year after which it should taper down to less than 6% per year. The total operational impact, net of anticipated revenues, for the referendum was projected to be $2,812,516, to be incorporated into the budget as the referendum projects were completed. To date, a net increase of $1,354,576 has been included in the budget for operational costs.



Due to the high economic growth in the WCTC district, the equalized valuation increase annually had averaged 7.5% over the last ten years. The equalized valuation increased 6.8% this past year.

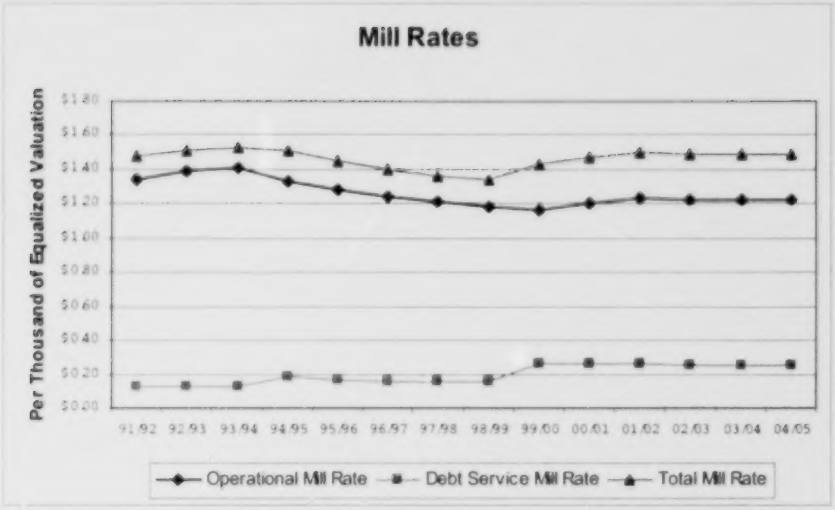
As a result of the equalized valuation increase being greater than the tax levy increases in the past few years, the mill rates have decreased. The mill rate is a factor of the tax levy amount divided by the equalized valuation (divided by $1,000). The mill rate as stated equals the amount of taxes paid per $1,000 of equalized valuation. For consistency purposes, the State of Wisconsin Department of Revenue requires all technical colleges within Wisconsin to bill municipalities for their share of the tax levy assessed by the technical colleges on the basis of *equalized valuation*. The municipalities, in turn, bill their constituents on the basis of *assessed valuation*.

| Equalized Value | |
|---|---|
| Year | % Increase |
| 91/92 | 10.6% |
| 92/93 | 7.4% |
| 93/94 | 8.5% |
| 94/95 | 9.5% |
| 95/96 | 9.3% |
| 96/97 | 7.1% |
| 97/98 | 6.7% |
| 98/99 | 6.0% |
| 99/00 | 6.8% |
| 00/01 est | 6.0% |

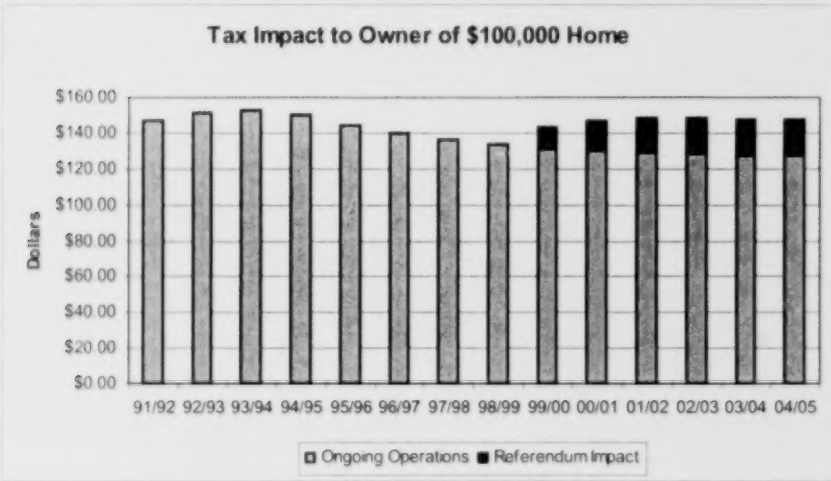



The technical colleges have two components to their mill rate: operational mill rate and debt service mill rate. The debt service mill rate can only be used to cover that portion of the tax levy assessed that relates to the general obligation bonds the district must issue to cover its capital equipment and capital project needs. The operational mill rate covers the balance of the tax levy assessed. By state statute the operational mill rate may not be higher than $1.50. There is no cap on the debt service mill rate; however, there are state statutes limiting the amount of building construction a district can do without a referendum.

| Year | Operational Mill Rate | Debt Service Mill Rate | Total Mill Rate |
|---|---|---|---|
| 91/92 | $1.34093 | $0.13195 | $1.47288 |
| 92/93 | $1.38726 | $0.12364 | $1.51090 |
| 93/94 | $1.40532 | $0.12520 | $1.53052 |
| 94/95 | $1.32592 | $0.18178 | $1.50770 |
| 95/96 | $1.28233 | $0.16413 | $1.44646 |
| 96/97 | $1.24280 | $0.15908 | $1.40188 |
| 97/98 | $1.20950 | $0.15482 | $1.36432 |
| 98/99 | $1.18492 | $0.15168 | $1.33660 |
| 99/00 | $1.16573 | $0.26567 | $1.43140 |
| 00/00 | $1.20314 | $0.26652 | $1.46966 |




The following graph shows the impact of the mill rate on the owner of a $100,000 home:




**Complexity added**: For fiscal years 1999/00 and beyond, the state adopted new legislation that removed personal computers off the tax rolls for businesses. In order to avoid an extra tax burden for residential taxpayers, the state elected to reimburse the taxing jurisdictions state aids in lieu of computer taxes.

In order to determine the amount of state aids in lieu of computer taxes that WCTC will receive, total needs must be known. In the past, total needs equaled property tax levy. Now total needs will be the sum of property tax levy plus state aids in lieu of computer taxes. For 2000/01, total needs is $42,602,603. In order to calculate state aids in lieu of computer taxes, the following formula is used:

| | | |
|---|---|---|
| Total needs | | $ 42,602,603 |
| Equalized valuation estimate | $28,623,114,768 | |
| Value of computers estimate | 364,924,716 | |
| Divided by total value | | $28,988,039,484 |
| Total mill rate | | $ 0.00146966 |
| Times value of computers | | $ 364,924,716 |
| Estimated state aids in lieu of computer taxes | | $ 536,316 |
| Total needs | | $ 42,602,603 |
| Less state aids in lieu of computer taxes | | 536,316 |
| Total estimated property tax levy | | $ 42,066,287 |

# State aids

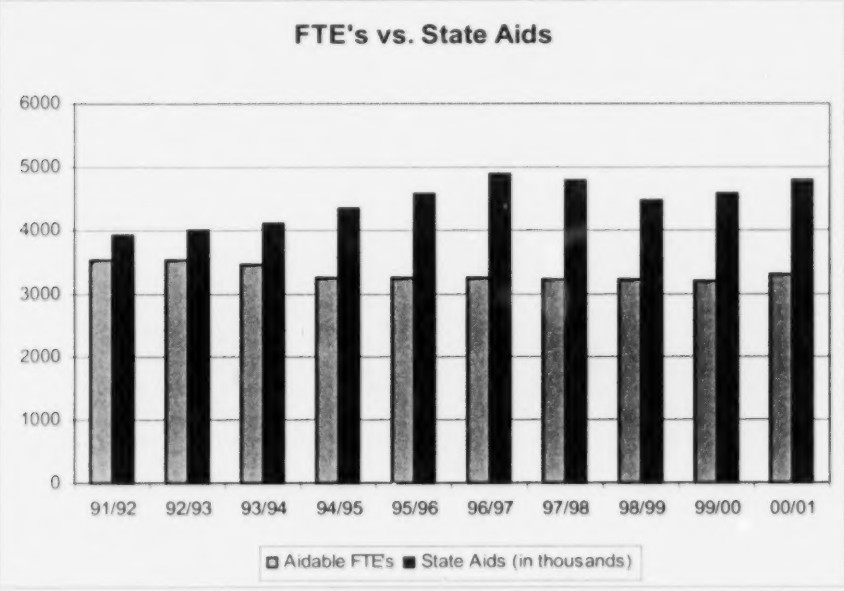
WCTC receives state funds from two different sources: general state aids and grants. Grant funding may be used in the Special Revenue Fund, Capital Projects Fund, and Fiduciary Fund. Amount budgeted for grants is based upon projected grants to be received based upon proposals submitted to the funding agencies. These amounts may fluctuate greatly between years. During the year WCTC may be required to amend its budget if the fluctuation is different than what was budgeted during the budget process. Examples of state grants are Displaced Homemaker, Youth Apprenticeship, and Incentive Grants.

In the state's biennium budget, the Wisconsin Technical College System requested an increase to state aids. The budget included a 2.1% increase for 1999/00 and a 2% increase for 2000/01. The amount budgeted at the state level is allocated to the sixteen technical colleges in Wisconsin based upon a complicated expenditure-driven formula equalized for tax-levying ability that takes into consideration student full-time equivalent (FTE) enrollments, aidable operational costs, equalized valuation index, and a sum certain allocation at the state level. It is difficult to pinpoint exactly what each district will receive annually in state aids. A simplified version of the formula is {(total general and special revenue fund expenditures - all non-property tax or interest income revenue) + debt service expenditures} * (state average of taxable property per full-time equivalent student / WCTC's taxable property per full-time equivalent student). This simplified formula does not take into consideration the effect of FTE's and operational costs of the other fifteen technical colleges, which can greatly impact the estimates. Periodically during the year the technical colleges are required to submit cost allocation reports to the state, who attempts to estimate the amount of state aids each district will receive, however, this information is only as good as the estimates received by each district. Final allocations do not take place until approximately five months after fiscal year end. There can be wide fluctuations between the estimates during the year and the final allocation. For example, as late as April, 1999, state aids to be received by WCTC for 1998/99 were estimated by the state to be $4,751,500. Actual state aids determined in November, 1999, show the final figure as $4,492,400. General state aids are budgeted in the General Fund. Here is another example to help show the

| Year | Aidable FTE's | State Aids (in 000's) | % Aids to Net Aidable Costs |
|---|---|---|---|
| 91/92 | 3,528 | $3,931 | 12.98% |
| 92/93 | 3,525 | $4,013 | 12.28% |
| 93/94 | 3,457 | $4,116 | 12.20% |
| 94/95 | 3,240 | $4,358 | 12.03% |
| 95/96 | 3,236 | $4,578 | 11.69% |
| 96/97 | 3,260 | $4,888 | 11.66% |
| 97/98 | 3,230 | $4,796 | 10.76% |
| 98/99 | 3,214 | $4,492 | 11.78% |
| 99/00 | 3,185 | $4,586 | 10.37% |
| 00/01 | 3,294 | $4,799 | 11.92% |

unpredictability of state aids to be received. In 1994/95 and 1995/96 the state had $110,199,200 available to be allocated to the sixteen districts. Although WCTC's aidable FTE's decreased by nine for 1995/96, it received a greater portion of the allocation.

WCTC is projecting that its aidable FTE's for 2000/01 and 1999/00 will be higher than 1998/99 due to starting up of new programs. WCTC implemented a matriculation program whereby students who have taken at least six program credits must enroll in a program and take an ASSET test. It was felt this caused some of the decrease in FTE's over the past two years during the transition period. It is anticipated this effect will be minimized in the future. As a result, WCTC is projecting to receive approximately $4.6 million in state aids in 1999/00 and $4.8 million in 2000/01. These estimates are below the current estimates projected by the state since our history has shown that the state estimates tend to be overstated for WCTC.



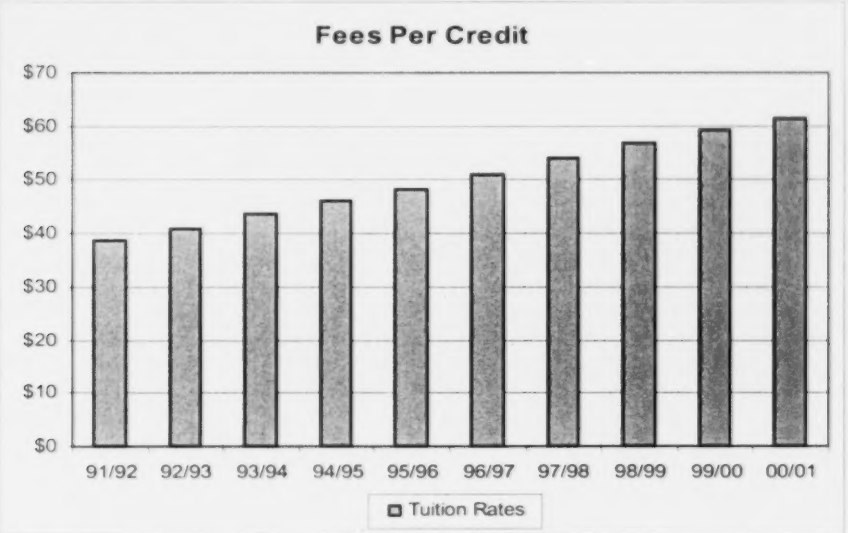

# Student fees

Fees are collected from students for tuition, materials, and miscellaneous items. Program fees consist of tuition paid for students taking classes. These fees may be paid by the student, relatives, employers, financial aid, grants, or some other source. State statutes require that the technical colleges may not waive tuition fees unless specifically stated in a state statute (i.e. grant covers the cost of a course and thus tuition may not be charged to the student). If a student withdraws from a class within a certain timeframe, a credit of 60%, 80%, or 100% may be received.

| Year | Fee per Aidable Credit | Aidable FTE's | Program Fees, Net |
|---|---|---|---|
| 91/92 | $38.90 | 3,528 | $3,075,127 |
| 92/93 | $41.00 | 3,525 | $3,521,328 |
| 93/94 | $43.65 | 3,457 | $3,672,510 |
| 94/95 | $46.10 | 3,240 | $3,647,676 |
| 95/96 | $48.20 | 3,236 | $3,843,649 |
| 96/97 | $51.20 | 3,260 | $4,135,828 |
| 97/98 | $54.20 | 3,230 | $4,274,749 |
| 98/99 | $57.00 | 3,214 | $4,365,525 |
| 99/00 | $59.25 | 3,185 | $4,500,990 |
| 00/01 | $61.50 | 3,294 | $5,155,058 |

WCTC estimates the amount of tuition to be received based upon projected enrollments, an estimated amount to be credited, and

a projected increase to the tuition rates. The tuition rates per credit for associate degree, technical, and vocational adult programs are set by the Wisconsin Technical College System and are not able to be changed by WCTC. The state board approves the tuition rates in March of each year. Tuition rates will increase 3.8% this year. Program fees may be recorded in the General or Special Revenue Funds only.




Material fees cover the cost of additional materials provided by WCTC that the student needs to use in the classroom (i.e. welding rods for a welding class). Based upon statewide average information, the state sets these rates annually for each course. Material fees were budgeted with a 0% increase to the fees, but taking into consideration the change in program enrollments.

Miscellaneous student fees include such things as out-of-state tuition, community service (non-aidable) course fees, group dynamics course fees, testing fees, application fees, and graduation fees. Miscellaneous fees are budgeted based upon trends and estimated activities. The community service fees will increase from $3.25 per hour to $3.35 per hour. There is no increase anticipated with the other student fees.

Students taking credit courses also get charged an activity fee unless their class is exempt from the fee. These student activity fees are recorded in the Fiduciary Fund as part of the Student Association activities. The activity fee rate is 6% of the tuition rate rounded to the nearest $0.05. This fee is used by student government to pay for student life activities. The students determine how they would like these funds to be spent. WCTC acts as a trustee of these funds on behalf of the student government.

# Institutional revenues

WCTC has a number of revenue sources that are classified as institutional revenue. Some of the major categories of institutional revenue are: investment earnings, sales of goods and services from enterprise activities, athletic revenues, revenue generated from contracts with business and industry for customized instruction or technical assistance, revenues from high schools for instructional services.

## Investment income

WCTC records most of its cash in the General Fund. Proceeds from issuing general obligation promissory notes are recorded in the Capital Projects Fund. Cash received for tax levy payments relating to debt service are recorded in the Debt Service Fund. WCTC receives interest on its investments of cash and cash equivalents. These earnings are recorded in the General Fund, Capital Projects Fund, and Debt Service Fund based upon the cash and cash equivalents balances of those funds. Based upon the projected interest rates and cashflow analysis of funds available for investment, WCTC projects the amount of interest it will receive and sets the budget accordingly.

| Year | Amount |
|---|---|
| 96/97 | $1,039,204 |
| 97/98 | $1,082,695 |
| 98/99 | $1,017,018 |
| 99/00 | $1,417,018 |
| 00/01 | $1,502,104 |

In April, 1999, the voters approved a $26.3 million referendum for building expansion. The majority of these funds were borrowed in calendar year 2000, which will result in higher earnings being received for the next two to three years.

During 1999/00 WCTC contracted with a professional investment advisor to assist WCTC with its investments. WCTC has seen an increase in investment earnings of over 1% net of fees as a result.

## Customized instruction and technical assistance

Wisconsin state statute 38.14 allows the technical colleges to contract with businesses to provide customized training to meet their individual needs (i.e. holding a Lotus class for employees of General Electric). In addition, this statute allows the technical colleges to contract with businesses for technical assistance (i.e. a new small business needs help in setting up their accounting system). Normal tuition and fees are not charged for this type of activity. Instead, there are other formulas used to set the contract price that takes into consideration the direct and indirect cost of providing the services. The cost of these contracts needs to be at least as much as normal tuition and fees and cannot be lower than equivalent training offered by private companies.

| | With Businesses | With High School Students |
|---|---|---|
| 92/93 | $1,596,883 | $108,450 |
| 93/94 | $1,437,172 | $126,383 |
| 94/95 | $1,207,758 | $254,043 |
| 95/96 | $1,153,414 | $420,036 |
| 96/97 | $1,285,239 | $386,567 |
| 97/98 | $1,743,015 | $492,658 |
| 98/99 | $1,726,620 | $540,863 |
| 99/00 | $1,929,109 | $500,000 |
| 00/01 | $2,027,777 | $500,000 |

Wisconsin state statute 38.14 and state statute 118 requires the technical colleges to provide certain types of services to high school students whereby the high school student, while still attending high school, can also receive technical college credit for the same class. When high school students meet the criteria of this statute, WCTC bills the high school for the cost of the service based upon the funding rates allowed. The student does not pay tuition and fees for this service.

In addition to providing customized instruction to businesses and industry, state statutes allow us to provide seminars and workshops if they meet certain criteria. In some instances, we are allowed to charge a rate higher than normal tuition and fees.

The majority of the 38.14 and 118 activity takes place in the General Fund. The 2000/01 budget has been built using an estimate based upon 1998/99 actual and projected sales volume. As we proceed through 1999/00 and 2000/01, if sales exceed this amount, we will seek approval from the Board to modify the budget to increase revenues and the related expenditures for the increased revenues. Although this activity is more like an enterprise activity, it is recorded in the General Fund (and sometimes the Special

Revenue Fund) since it is providing instruction, which is core to our mission. This activity may be recorded in the Special Revenue Fund on an exception basis (generally $200,000 - $400,000 annually) if the activity is part of a grant.

### Sales of goods and services

WCTC operates a number of enterprise activities. These enterprise activities are run like a private business and sell goods and services to the public. The main enterprise activities are our bookstore and child care center. The goal of these enterprises is to break even or to make a profit. The bookstore strives for a 3% profit margin each year. The child care center strives to break even.

| | Total Sales |
|---|---|
| 95/96 | $2,120,209 |
| 96/97 | $2,120,033 |
| 97/98 | $2,110,796 |
| 98/99 | $2,335,077 |
| 99/00 | $2,458,584 |
| 00/01 | $2,410,990 |

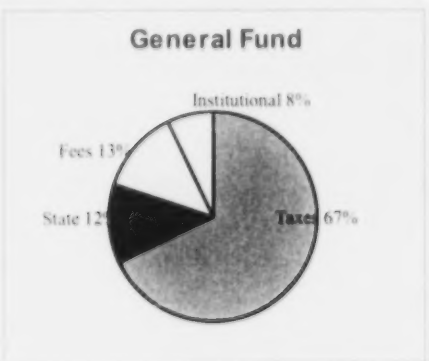
## Federal funds

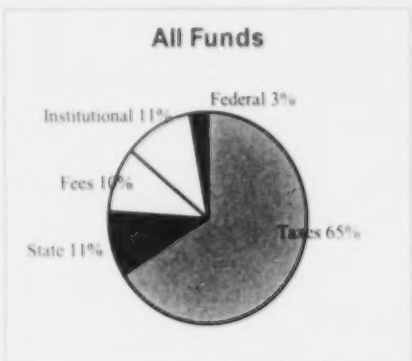
WCTC receives federal grants for specific projects and student financial aid assistance such as Adult Basic Education, Job Training Partnership Act, Federal College Work Study, Pell, Stafford Loans, and Division of Vocational Rehabilitation. Most federal grants are recorded in the special revenue fund. For those grants whereby WCTC acts as a fiscal agent only, these pass-through grants are recorded in the Fiduciary Fund. The financial aid funds are recorded in the Fiduciary Fund. WCTC may either be a trustee for these funds or act as a fiscal agent.

Federal funding levels may fluctuate greatly from year to year based upon the availability of federal funds and the amount projected to be awarded to WCTC. The budget is based upon known information during the budget process. Any deviations from this information may result in a budget amendment being taken to the Board to modify the budget.

## Total revenues

WCTC receives its funds from a number of sources. The following graphs show the proportion of the various types of revenues to the whole.



# BUDGET PROCESS

## Budget process

Annually WCTC is required to prepare a budget document and budget summary in accordance with section 65.90 of the Wisconsin state statutes and the rules contained in TCS 7 of the Wisconsin Administrative Code as established by the state board under section 38.04(11)(a) of the statutes.

Throughout the year the Board members and staff continuously seek input from customers, students, taxpayers, and others for the services to be provided by WCTC. Some of the methods used to seek this input are:

- Each program area has an Advisory Committee made up of members from business and industry working in that field of expertise. They meet at least twice annually and make recommendations based upon their needs.
- The Board members meet regularly with various businesses throughout the District to seek input about their needs. The fourth Tuesday of each month has been used for this purpose.
- Focus group meetings are held with various businesses, students, and staff in order to seek information about the needs of students and business.
- Each summer or fall the Board holds a retreat whereby a component of this retreat is to seek input from external customers.

During the summer months, staff and the Board review and update the Strategic Plan, as necessary.

During October and November, the District Board will set their guidelines for the development of the budget. The District Board controls the budget by controlling the rate of increase allowed for the property tax levy.

Administrative staff use the Board's guidelines to create their own more restrictive criteria to be used by organizational units when developing the divisional budgets so that the final budget falls within the Board's guidelines.

In early December budget workshops are held whereby staff are given instructions for preparing the next year's budget, including the restrictions they must work within. Department heads have until mid-January to input their budget requests into the budget module. From mid-January to early February division heads are allowed to modify these requests to make sure they are within the division guidelines. Division heads are locked out of the budget module in early February. The Controller's Office than works with the divisions to make sure they are in compliance with the guidelines and makes any adjustments necessary. During the month of February the Controller does the salary and fringe benefit budgeting for regular staff as well as adding rate increases for temporary and part-time staff. During the month of February the Controller makes sure the full budget is prepared and all loose ends tied up.

In late March the Board is presented with the preliminary budget and staff notify the Board of changes with the focus being on the programmatic changes rather than the fiscal changes. When the budget is presented to the Board at this meeting, it must be within the guidelines established by the Board.

The Board holds a public hearing at its May board meeting, with a Class I legal notice being published, and adopts the budget at their June board meeting. From March through May any modifications necessary are made to the budget.

Prior to July 1 the District Board must legally adopt a budget at the fund and function level. It requires a majority vote to adopt the budget. Copies of the adopted budget and legal notice must be forwarded to the Wisconsin Technical College System by June 30.

In October the District Board certifies the WCTC tax levy amount based upon the adopted budget. Property taxes are then levied on the various taxing municipalities located within the District based upon their portion of equalized valuation (excluding tax incremental financing districts included) as established by the Wisconsin Department of Revenue.

## Budget amendments

According to Wisconsin statutes, budget transfers between funds and functional areas within funds require Board approval. Increases or decreases in the overall budget by fund level due to new revenues being received, etc., also require Board approval. These approvals require a two-thirds vote of the entire membership of the District Board and publishing of a Class I legal notice in the official district newspaper within ten days and reporting the change to the state office within thirty days of approval. Budget modifications do not require re-issuance of the budget document.

Management has the ability to modify the budget by account number within a function within a fund without Board approval.

Management exercises control over budgeted expenditures by fund and function as presented in the accompanying financial statements. Expenditures may not legally exceed appropriations at the functional level unless authorized by resolution adopted by a two-thirds vote. Unused appropriations lapse at the end of each fiscal year.

## Budget calendar

| | |
|---|---|
| June | Executive Committee retreat held. |
| Fall | District Board retreat held. |
| September | District Board updates its Strategic Plan |
| November | District Board adopts the Strategic Plan and approves the criteria to be met for the budget. |
| December | Budget materials, instructions, and training distributed to staff.<br>Staff start developing their departmental budgets. |
| January | New position requests reviewed by Human Resources.<br>Departmental budget reviews begin.<br>Capital equipment and capital project requests are submitted.<br>Grant budgets are developed and submitted |
| February | Capital equipment and capital project requests are approved.<br>Division managers finalize their budgets within the guidelines.<br>Operational Plans are updated and finalized.<br>Salary and fringe benefit budgets are entered.<br>Grant budgets are finalized. |
| March | Preliminary budget presented to the Board for review. |
| April | Public hearing notice is published; Board reviews the budget. |
| May | Public hearing is held; board reviews the budget. |
| June | District Board adopts the Operational Plan and Budget.<br>Adopted budget is submitted to the state. |
| October | District Board approves the tax levy and mill rates.<br>Certified tax bills are mailed to municipalities. |
| Yearlong | Input sought from customers, students, staff, and taxpayers. |

# FINANCIAL STRUCTURE

The WCTC Board is the governing authority of this reporting entity. By state statute, the County Board chairs of Waukesha, Jefferson, Dodge, and Racine Counties appoint WCTC board members, however, these elected county officials do not maintain a significant continuing relationship with the WCTC Board with respect to carrying out its important public functions. As the District's governing authority, the WCTC Board powers include authority to:

- borrow money and levy taxes,
- establish a budget, and
- execute contracts, to exercise control over facilities and properties, to determine the outcome or disposition of matters affecting the recipients of the services being provided, and to approve the hiring or retention of key management personnel who implement Board policies and directives.

The accounts of WCTC are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. WCTC's resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In this budget document the various funds are grouped into generic fund types and three broad fund categories as follows:

## Governmental funds

Governmental funds are those through which most functions of WCTC are financed. The acquisitions, uses, and balances of WCTC's expendable financial resources and related liabilities, except those accounted for in proprietary and fiduciary funds, are accounted for through governmental funds. The measurement focus is based upon the determination of changes in financial position rather than upon net income determination. WCTC maintains the following governmental funds:

- **General fund:** The general fund is the principal operating fund and accounts for all financial activities not required to be accounted for in another fund.

- **Special revenue fund:** The special revenue fund is used to account for the proceeds and related financial activities of specific revenue sources that are legally restricted to expenditures for specified purposes.

- **Capital projects fund:** The capital projects fund accounts for financial resources used for the acquisition or construction of capital assets and remodeling other than those financed by enterprise and trust funds.

- **Debt service fund:** The debt service fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

## Proprietary fund

Proprietary funds are used to account for the ongoing activities which are similar to those often found in the private sector. The measurement focus is based upon the determination of income. These funds are maintained on the accrual basis of accounting.

- **Enterprise funds:** The enterprise fund is used to record revenues and expenses related to rendering services to students, faculty, staff, and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent is that all costs, including depreciation expense, of providing goods and services to students and other aforementioned parties is recovered primarily through user charges. These services complement the educational and general objectives of WCTC.

## Fiduciary funds

Fiduciary funds are used to account for assets held by WCTC in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The measurement focus of the expendable trust fund is the same as governmental funds, therefore, expendable trust funds are maintained on the modified accrual basis of accounting. The non-expendable trust funds are maintained on the accrual basis of accounting since the management focus of these funds is similar to proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. These funds are maintained on the modified accrual basis of accounting.

- **Expendable trust funds:** The expendable trust funds are used to account for assets held in trust by WCTC in a trustee capacity, primarily for student activities, financial aid, and athletics.

- **Non-expendable trust funds:** The non-expendable trust funds are used to account for assets held by WCTC in a trustee capacity where only income derived from the principal may be expended in the course of the fund's designated operation. The fund's corpus must remain intact. WCTC currently does not have any non-expendable trust funds.

- **Agency funds:** The agency fund is used to account for assets held in trust by WCTC as an agent, such as student club funds, Volunteer Student Organization, and various state or federal grantor agencies where WCTC is the fiscal agent for those funds.

## Account groups

Account groups are not funds. They are only concerned with the measurement of financial position. They are not involved with the measurement of the results of operations.

- **General fixed asset account group:** Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the general fixed asset account group rather than in governmental funds. No depreciation is required or has been provided on general fixed assets. Fixed assets acquired for enterprise operations are accounted for in the related fund and are depreciated.

- **Long-term obligations account group:** Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term obligations account group rather than in governmental funds. The general long-term obligation group includes an accounting for all general indebtedness and the non-current portion of post-employment and sick pay liabilities. Payments on general indebtedness are made from the debt service fund while payments for post-employment benefits and sick pay are made from the general fund.

# ACCOUNTING STRUCTURE

## Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The governmental, expendable trust and agency funds are accounted for on a modified accrual basis. Under the modified accrual basis of accounting, transactions are recorded in the following manner:

- Revenues are recognized when they become both measurable and available (susceptible to accrual). All revenues are considered susceptible to accrual except summer school tuition and fees.
- Expenditures are recognized when the liability is incurred, except for interest and principal on general long-term obligation debt, which are recognized as expenditures when due. Expenditures for claims and judgments are recognized when it becomes probable that an asset has been impaired or a liability has been incurred.
- Expenditures for compensated absences, including vacation and sick leave, are recognized when the liability is incurred for past services of an employee that vest and accumulate.
- Fixed assets are recorded as capital outlays at the time of purchase.
- Proceeds of long-term obligations are treated as a financing source when received.

The proprietary funds are accounted for on an accrual basis, whereby revenues are recognized when measurable and earned and expenses are recorded as liabilities when incurred and, where applicable, depreciation expenses are also included.

The Governmental Accounting Standards Board (GASB) Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting" provides that proprietary funds may apply all GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) on the Committee on Accounting Procedure. WCTC has elected to apply only FASB, APB, and ARB materials issued on or before November 30, 1989.

Prior to the 1997/98 fiscal year, WCTC had to defer that portion of the tax levy that was not received by June 30 even though all payments are received within 60 days of fiscal year end. New accounting regulations have been issued that allows WCTC to recognize all tax levies to be received within 60 days of year end in the year they were budgeted for. The Wisconsin Technical College System adopted this new accounting regulation during the 1997/98 fiscal year.

## Basis of budgeting

WCTC adopts an annual operating budget which is prepared on substantially the same basis as the financial statements, which are prepared in accordance with GAAP, except budgetary expenditures include encumbrances. WCTC no longer budgets tax levy revenues differently than it accounts for them at year end.

# DESCRIPTION OF FUNCTIONS

## Instruction

This function includes teaching, academic administration and related clerical support, and other activities related directly to the teaching of students, such as guiding the students in the educational programs, coordination and improvement of teaching.

## Instructional resources

This function includes all learning resource activities such as the library and audio-visual aids center, learning resource center, teacher improvement center, instructional media center, instructional resources administration, and related clerical support.

## Student services

This function includes those non-instructional services provided for the student body such as student recruitment; student services administration and related clerical support; admissions; registration; counseling, including testing and evaluation; health services; financial aids; placement; and follow up. Non-instructional athletics, such as intermural and intercollegiate athletics, are also included.

## General institution

This function includes costs related to general administrative functions, including the board, the office of the president, the business office, and general clerical support for administrative offices serving all functions of WCTC. Administrators of specific functions are not recorded under this function. This function also includes all services benefiting the entire college, exclusive of those chargeable directly to other functional categories. Examples of this type of expenditures are legal fees, external audit fees, general liability insurance, non-resident tuition, interest on operational borrowing, and public information. General personnel, employment relations, and affirmative action programs are included in this function.

## Physical plant

This function includes all services required for the operation and maintenance of the physical facilities. Principal and interest on long-term debt obligations are included under this function as are general utilities such as heat, light, and power.

## Auxiliary services

This function includes commercial-type activities such as the bookstore and child parent center.

*This is a picture of the Business Occupations Building on campus*

## GENERAL FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| Local Government | $ 27,164,343 | $ 28,915,997 | $ 28,423,209 | $ 31,307,013 | $ 2,883,804 | 10.15% |
| State Aids | $ 4,107,030 | $ 5,036,090 | $ 5,528,878 | $ 5,413,847 | $ (115,031) | -2.08% |
| Program Fees | $ 4,500,990 | $ 4,626,578 | $ 4,626,578 | $ 5,155,058 | $ 528,480 | 11.42% |
| Material Fees | $ 599,044 | $ 637,838 | $ 637,838 | $ 628,536 | $ (9,302) | -1.46% |
| Other Student Fees | $ 408,164 | $ 385,500 | $ 388,500 | $ 389,110 | $ 610 | 0.16% |
| Investment Income | $ 838,129 | $ 930,000 | $ 930,000 | $ 1,056,000 | $ 126,000 | 13.55% |
| Contracted Training Revenue | $ 1,942,144 | $ 1,559,896 | $ 2,044,896 | $ 2,300,000 | $ 255,104 | 12.48% |
| Other Institutional Revenue | $ 389,361 | $ 424,960 | $ 427,695 | $ 436,560 | $ 8,865 | 2.07% |
| Total Revenue | $ 39,949,205 | $ 42,516,859 | $ 43,007,594 | $ 46,686,124 | $ 3,678,530 | 8.55% |
| Salaries | $ 24,323,475 | $ 24,982,638 | $ 24,924,655 | $ 26,320,312 | $ 1,395,657 | 5.60% |
| Fringe Benefits | $ 7,881,421 | $ 8,718,476 | $ 8,728,811 | $ 9,357,768 | $ 628,957 | 7.21% |
| Operating Expenditures | $ 8,533,744 | $ 9,297,745 | $ 11,537,194 | $ 11,435,424 | $ (101,770) | -0.88% |
| Total Expenditures | $ 40,738,640 | $ 42,998,859 | $ 45,190,660 | $ 47,113,504 | $ 1,922,844 | 4.25% |

The General Fund is the principal operating fund and accounts for all financial activities not to be accounted for in another fund.

General Fund expenditures were increased $1,425,245 as a result of the referendum-related operating costs that needed to be budgeted for 2000/01. Tuition and fee revenues were increased $179,879 as a result of projected FTE increases as we occupy the new buildings. The majority of this expenditure increase was due to the addition of new positions. The tax levy was increased an additional 3% as a result of these costs.

Health insurance rates will increase 8.5% next year and dental insurance rates will increase 7.5%.

Tuition rates will increase 3.8% next year. We anticipate student FTE's will increase by 109 FTE's over current year projections.

Customized training for business and industry is anticipated to increase $255,104. Due to professional management of WCTC's investments and the current interest rates, investment income is anticipated to increase $126,000.

# Financial summary by function and class

By state statute, the District Board controls the budget at the fund and function level. The expenditure functions in the General Fund are:

- Instruction
- Instructional Resources
- Student Services
- General Institutional
- Physical Plant

In addition, WCTC staff also look at expenditures in the following class categories:

- Salaries
- Fringe benefits
- Operating Expenditures

The following table displays the General Fund budget for 2000/01 by function and class categories.

| | Salaries | Fringe Benefits | Current Operating | Total |
|---|---|---|---|---|
| **Instruction** | $19,479,918 | $6,625,958 | $5,553,599 | $31,659,475 |
| **Instructional Resources** | 756,843 | 288,249 | 344,921 | 1,390,013 |
| **Student Services** | 2,342,411 | 790,925 | 790,242 | 3,923,578 |
| **General Administration** | 3,614,202 | 1,178,767 | 2,102,171 | 6,895,140 |
| **Physical Plant** | 1,239,562 | 473,869 | 2,644,491 | 4,357,922 |
| **Total** | $27,432,936 | $9,357,768 | $11,435,424 | $48,226,128 |

The following writeups describe activities, goals, and achievements of the various divisional units at WCTC. Each section includes a financial summary of the division, the division's mission and/or vision statement, the activities of the division, an organization chart of the division, the long-term goals of the division, the goals and objectives to be achieved for 2000/01, major changes from the prior year, achievements of the current year goals and objectives, and statistical information on performance outcomes.

## STUDENT & INSTRUCTIONAL SERVICES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Salaries | $395,952 | $438,027 | $353,894 | $395,486 | $41,592 | 11.75% |
| Fringe Benefits | $103,544 | $109,734 | $115,817 | $127,729 | $11,912 | 10.29% |
| Operating Expenses | $135,258 | $197,447 | $86,194 | $156,762 | $70,568 | 81.87% |
| Total Expenditures | $634,754 | $745,208 | $555,905 | $679,977 | $124,072 | 22.32% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $79,498 | $124,347 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $22,709 | $37,345 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $65,169 | $39,049 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $167,376 | $200,741 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $423,014 | $99,389 | $78,650 | $111,108 | $32,458 | 41.27% |
| Total Expenditures | $423,014 | $99,389 | $78,650 | $111,108 | $32,458 | 41.27% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- The capital equipment budget includes furniture and equipment for the new Technology Center

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

# Vision statement

To provide a learning and working environment which has, as its central focus, customer satisfaction and student success.

### Student success

Students are successful if they identify and achieve personal, educational, and career goals.

### Customer satisfaction

Customer satisfaction is meeting or exceeding customer-defined needs to the extent possible.

### Student/Instructional Services values

- Teaching excellence
- Attention to customers
- Continuous improvement
- Dignity and respect
- Independent learning

### Student learning-centered vision

WCTC's educational system will result in students with a work ethic that enables them to demonstrate an interdependent role in society and the workplace. The signature abilities resulting from the system are that WCTC students will be able to:

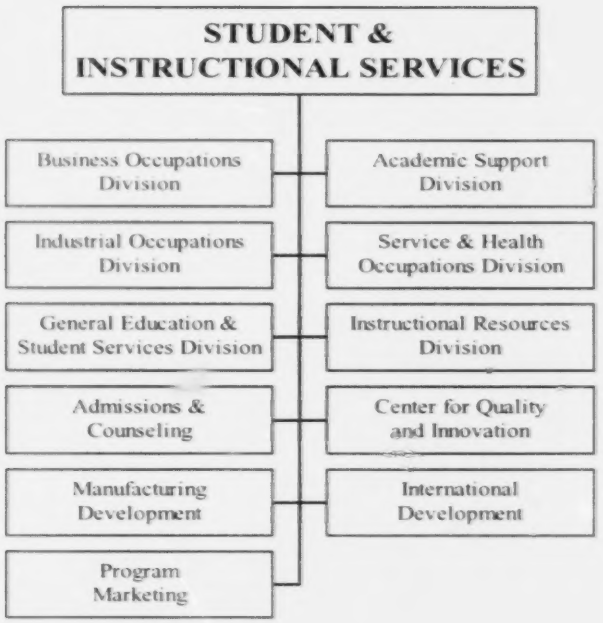
- function responsibly in their community,
- function productively in the workplace,
- apply learning,
- cope with change, and
- build effective relationships

# Activities

Student and Instructional Services is responsible for providing all direct educational and student services to our customers.

Occupational education activities include associate of applied science degrees; Technical Studies associate degree; technical diploma programs (2 years); technical diploma programs (1 year); technical diploma programs (less than 1 year); continuing education; community and family education; advanced technical certificates; basic education; adult high school; English as a second language (ESL); 38.14 contracted services; customized training; technical assistance; workplace education; school to work; apprenticeship education; Technical Studies Journeyworker associate degree program; distance learning through the Internet, shared programming, and telecourses; youth apprenticeship; wellness/fitness education; program/course marketing; and the Wisconsin Manufacturing Extension Partnership (WMEP).

Student Services includes financial aid, counseling, child care, clubs and vocational organizations, student activities, academic advising, program admission, youth options, enrollment management, student recruitment initiative, student assessment, evening/weekend college support, Employment Opportunity Center, Women's Development Center, Division of Vocational Rehabilitation (DVR) job placement, athletics, and the Career Center.




# Long-term goals

- Negotiate a 2+2 articulation agreement with the University of Wisconsin System and the Wisconsin Technical College System.
- Complete a 2+2 articulation agreement for all associate degrees offered by WCTC.
- Implement high school technology systems through collaborative partnerships with the secondary school districts in Waukesha County.
- Secure support for the development of a building construction technology center on the Pewaukee campus.
- Create adult learning centers throughout Waukesha County as appropriate.
- Implement a plan for securing categorical funding for the College as a means of augmenting equalized aid formulas through the state.
- Pursue expanded opportunities to actualize a student-learning-centered college environment through the Vanguard project.
- Develop and implement new instructional programs based upon the College's criteria and consistent with Instructional Services' 3 year product planning prospectus.

# 2000/01 goals and objectives

- Actualize student learning-centered opportunities for faculty and staff through learning grants.
- Emphasize student learning centeredness in the recruitment/selection of faculty and staff.
- Propose an academic calendar that emphasizes a student learning-centered environment.
- Provide for student and faculty exchange opportunities with Royal Melbourne Institute of Technology and other universities and colleges.
- Aggressively market the Technical and Occupational Program (TOP) grant to all high school juniors and seniors in Waukesha County.
- Complete the new Program Development Plan for the academic year.
- Complete all planning and designs to retrofit the existing campus in support of the Phase III addition.

- Establish a plan for succession of the Student and Instructional Services divisional leadership.
- Actively address stress management and stress reduction for staff using professional assistance.
- Complete the application for the Vanguard 10 Proposal and participate fully in the agreement.

# Major changes

- Relocated the Industrial Maintenance program to the new Graphics Communication Technology Center.
- Discontinued the following programs: Accounting Assistant and the Motorcycle, Marine and Outdoor Power Products Technician programs.
- Suspended the following programs: Property Appraisal and Assessment, Insurance Service associate degree, Electrical/Electronic Drafting and Design, Mechanical and Computer Drafting, and Electronic Servicing programs.
- Expanded the math and science component of programs which increased the required courses in a program from 15 to 18 credits.

# Achievements

*GOAL: Successfully complete the North Central Association (NCA) reaccreditation on-site review in February 2000.*

- On-site review completed with a recommendation for another ten years accreditation with no re-evaluation stipulations during that time period.

*OTHER ACCOMPLISHMENTS*

- Finalized an agreement with the Royal Melbourne Institute of Technology in Australia.
- Expanded the articulation agreement between the Wisconsin Technical College System and the State of Hessen in Germany.
- The following international activities/projects were completed: hosted 8 German banking students and 2 German educators; hosted 10 English students and 2 English faculty in Hospitality/Tourism and Culinary Arts; 2 staff participated in an educational mission to Germany; 3 staff and 1 board member traveled to Melbourne, Australia, to establish educational/cultural exchange opportunities for students and faculty; 11 students, 1 faculty, and 1 staff participated in a study tour to Plymouth College in England and Le Cordon Blue in France; and 1 staff member traveled to Frankfurt, Germany, to pursue exchanges in automotive technology.
- The following Career Nights were conducted: Industrial Occupations Career Night with 225 high school seniors and parents attending; Bethesda Elementary School 6th Grade Career Awareness Day with 75 6th graders and parents attending; Business Occupations Career Night with over 300 attending; and Printing and Publishing Career Night with over 250 attending.

# Statistics

| Statistic | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Cost per student contact hour | $16.08 | $16.20 | $17.62 | $18.17 |
| Cost per FTE | $13,601 | $14,113 | $15,304 | $15,867 |
| Average class size | 14.5 | 14.3 | 14.3 | 14.3 |
| Average hours per student | 82 | 82 | 80 | 83 |
| Contact hours per student | 880 | 871 | 868 | 873 |

## BUSINESS OCCUPATIONS DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Other Student Fees | $1,900 | $79 | $0 | $0 | $0 | 0.00% |
| Institutional Revenues | $0 | $254 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $1,900 | $333 | $0 | $0 | $0 | 0.00% |
| Salaries | $3,540,156 | $3,874,622 | $3,475,311 | $3,740,968 | $265,657 | 7.64% |
| Fringe Benefits | $997,121 | $1,055,785 | $1,000,097 | $1,118,814 | $118,717 | 11.87% |
| Operating Expenses | $486,582 | $566,306 | $630,860 | $703,469 | $72,609 | 11.51% |
| Total Expenditures | $5,023,859 | $5,496,713 | $5,106,268 | $5,563,251 | $456,983 | 8.95% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $61,110 | $34,386 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $18,096 | $9,017 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $36,284 | $13,619 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $115,490 | $57,022 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $324,963 | $440,855 | $681,462 | $1,926,692 | $1,245,230 | 182.73% |
| Total Expenditures | $324,963 | $440,855 | $681,462 | $1,926,692 | $1,245,230 | 182.73% |
| **Enterprise Fund** | | | | | | |
| Sales Revenue | $1,600 | $6,477 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $1,600 | $6,477 | $0 | $0 | $0 | 0.00% |
| Cost of Goods Sold | $83 | $83 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $83 | $83 | $0 | $0 | $0 | 0.00% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Capital projects fund increased due to furniture and equipment needed for the new printing/publishing and technology center buildings
- General fund includes operating costs and positions relating to the new printing/publishing building

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

# Mission statement

Within the guidelines of WCTC's mission statement, the Business Division will, through a focus on student learning, offer relevant and timely educational workshops, programs, and other products.

# Vision statement

When individuals and the business community need or consider education or training to achieve occupational and personal success, they look to the Business Division of Waukesha County Technical College.

# Activities

The Business Occupations Division, through a learner-centered focus, provides entry-level, advanced technical training, customized contract training, and continuing education for learners. This education is presented through programs, advanced technical certificates, one-year programs, WCTC certificates, continuing education, customized business and industry training and technical assistance.

Two Year Associate Degree Programs
- Accounting
- Administrative Assistant
- CIS—Programmer Analyst
- CIS—Microcomputer Specialist
- Financial Planning
- Insurance Services (suspended)
- International Trade
- Marketing
- Mortgage Lending
- Network/Telecommunications Specialist
- Printing/Publishing
- Property Assessment/Appraisal (suspended)
- Property Management
- Real Estate Brokerage
- Retail Management Fashion
- Supervisory Management

Continuing Education
- Computer-Based Training
- Computer Technology
- Office Systems
- Property Appraisal/Assessment
- Real Estate Sales/Broker
- Small Business
- Certificate preparation in MOUS, MCSE, CNA/CNE, CCNR, ODBA

One-Year Technical Diploma
- Printing

Advanced Technical Certificates
- AS400 Programming
- Computer Networking
- Governmental Accounting
- Graphic Communications
- Importing
- Internet/Intranet Development
- Network Management
- Object Oriented Programming
- Oracle Database Administration
- Unix Management
- Windows NT (MCSE)

Certificates
- Advanced Windows Programming
- AS/400 Users Fundamentals
- American Management Association
- Business Assistant
- Cisco Training
- International Trade
- Mainframe Programming
- Office Aide (DVR Special Needs)
- Office Technology Assistant
- Real Estate Appraisal
- Small Business
- Travel Training

## Long-term goals

- Provide adequate full-time staff to teach, develop new products, and update curriculum.
- Provide adequate time and resources for management, faculty, and support staff to develop new skills.
- Provide a faster, more efficient and direct response to student needs through the development of Advanced Technical Certificates and WCTC Certificates.
- Improve the student-learning-centered focus.
- Review, upgrade, and develop products to respond to the needs of learners.
- Broker third-party materials to deliver training more efficiently and effectively.
- Emphasize critical life skills in all courses in all products.
- Emphasize international issues through student and faculty exchanges, arrangements with international trade organizations, and attendance at Great Decisions programs.
- Provide flexibility learning to meet the learners' needs.

## 2000/01 goals and objectives

- During 2000/01 the following new products will be investigated, planned or implemented:
  - ✓ Implement the Network Specialist associate degree program – August 2000
  - ✓ Implement the Flexography Printing associate degree program
  - ✓ Investigate an Advertising Design and Illustration associate degree program
  - ✓ Investigate an E-Commerce advanced technical certificate or associate degree
  - ✓ Implement an Internet Programming advanced technical certificate
  - ✓ Implement a Windows NT advanced technical certificate
  - ✓ Develop a Non-profit Accounting advanced technical certificate
  - ✓ Develop an International Accounting certificate
  - ✓ Develop a Press Operator certificate
  - ✓ Develop a Web Site Development/Design certificate
  - ✓ Develop an Electronic Publishing certificate
  - ✓ Implement an industrial track in the Supervisory Management associate degree program
  - ✓ Implement the International Business Practice Firm
  - ✓ Explore international skills for Administrative Assistant students
  - ✓ Implement the Appraisal certificate to meet appraisal licensing in Wisconsin

- During 2000/01 the following programs will have on-site program reviews:
  - ✓ Administrative Assistant
  - ✓ Property Management Associate
  - ✓ Printing and Publishing
  - ✓ Office Aide
- During 2000/01 the following courses will be made available through the internet or independent study: Computer Concepts (Internet), Internet-based keyboarding, A+ and Visual Basic (internet and independent study).
- Provide a weekend college format for the following programs: Supervisory Management associate degree, Website Development/Design certificate course, and individual credit and non-credit computer classes.
- Explore or develop collaborations and partnerships with the following educational organizations and businesses:
  - ✓ Develop faculty and coop exchanges with Royal Melbourne Institute of Technology in Melbourne, Australia, in printing and publishing.
  - ✓ Develop a 2+2 agreement with Marquette University in professional studies
  - ✓ Develop a 2+2 agreement with Mount Mary College in accounting
  - ✓ Develop a 2+2 agreement with UW-Stout for a baccalaureate degree in printing
  - ✓ Partner with Mercer Community College in Trenton, NJ, to provide international business practice firm training
  - ✓ Partner with Milwaukee Area Technical College to provide a property management degree to minority populations
  - ✓ Partner with Heidelberg USA, Inc., to provide new technology in the printing industry
  - ✓ Partner with Microsoft Corporation to provide curriculum for the MCSE Windows NT program
  - ✓ Partner with Omni Tech to provide internship experiences for microcomputer specialist students
  - ✓ Partner with Printing Industries of Wisconsin and the Graphic Arts Training Foundation to provide training to commercial printers

# Major changes

### Major changes for 1999/00 were:

- Deferred purchase of some capital equipment in order to equip three new network labs due to demand.

### Major changes for 2000/01 are:

- Additional staff added to the Graphics Communication Department as a result of the printing technology building being completed in December 2000—1 associate dean, one instructor for part of the year, 1 secretary, educational assistant for one-half the year, and funds for adjunct faculty.

# Achievements

*GOAL: During 1999/00 the following new products will be investigated, planned or implemented: UNIX advanced technical certificate, Network Management advanced technical certificate, Non-profit Accounting advanced technical certificate, Windows NT advanced technical certificate, E-Commerce advanced technical certificate, Internet-based Keyboarding class, Cisco certificate, International Accounting certificate, Advanced Windows Programming certificate, Appraisal pre-licensing certificate, and International Business Practice Firm.*

- UNIX advanced technical certificate implemented August 1999
- Network Management advanced technical certificate implemented August 1999
- Oracle Database advanced technical certificate implemented August 1999
- Started investigation of the E-Commerce advanced technical certificate

- Implemented the Cisco certificate
- Implemented the Advanced Windows Programming certificate
- First course in the Appraisal Pre-licensing certificate offered

*GOAL: During 1999/00 the following programs will have on-site program reviews: Accounting, Administrative Assistant, Financial Planning, International Trade Associate, Property Management Associate, and Supervisory Management.*

- On-site reviews were done for Accounting, Financial Planning, Supervisory Management, Mortgage Lending, and International Trade.

*GOAL: Discontinue the Insurance Service associate degree program during 1999/00 and replace it with pre-licensing and continuing education courses for the insurance industry.*

- This program was suspended and provisions made for all program students to be able to complete their degree.

*GOAL: Discontinue the Property Appraisal/Assessment associate degree program and replace it with a WCTC Certificate in Appraisal.*

- This program was suspended and provisions made for all program students to be able to complete their degree.

*GOAL: During 1999/00 the following courses will be made available through the internet or independent study: Computer Concepts; Introduction to Networking; Microcomputer Applications; and Microsoft Office, UNIX, JAVA, and Novell computer-based training modules.*

- The following courses were made available via the internet and independent study: Microcomputer Applications, Microsoft Office Suite, UNIX, JAVA, Novell, Oracle, Cisco, and E-Commerce.

# Statistics

| Statistic | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Students | | | | |
| Number of FTE's | 808.41 | 840 | 900 | 920 |
| Headcount | 18,011 | 18,747 | 18,800 | 18,900 |
| Contact hours | 599,334 | 608,817 | 615,000 | 625,000 |
| Sections offered | 1,391 | 1,409 | 1,430 | 1,460 |

## ACADEMIC SUPPORT DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Other Student Fees | $4,571 | $8,137 | $1,750 | $4,750 | $3,000 | 171.43% |
| Institutional Revenue | $1,500 | $2,555 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $6,071 | $10,692 | $1,750 | $4,750 | $3,000 | 171.43% |
| Salaries | $1,316,633 | $1,379,610 | $1,174,295 | $1,198,153 | $23,858 | 2.03% |
| Fringe Benefits | $401,232 | $411,306 | $355,249 | $379,338 | $24,089 | 6.78% |
| Operating Expenses | $405,577 | $267,430 | $131,351 | $137,038 | $5,687 | 4.33% |
| Total Expenditures | $2,123,442 | $2,058,346 | $1,660,895 | $1,714,529 | $53,634 | 3.23% |
| **Special Revenue Fund** | | | | | | |
| Institutional Revenue | $3,384 | $0 | $0 | $0 | $0 | 0.00% |
| Federal Revenue | $167,213 | $0 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $170,597 | $0 | $0 | $0 | $0 | 0.00% |
| Salaries | $2,264,730 | $2,254,131 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $688,957 | $641,510 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $431,809 | $353,110 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $3,385,496 | $3,248,751 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $255,423 | $167,376 | $275,604 | $271,565 | ($4,039) | -1.47% |
| Total Expenditures | $255,423 | $167,376 | $275,604 | $271,565 | ($4,039) | -1.47% |
| **Enterprise Fund** | | | | | | |
| Sales Revenue | $1,566 | $14,104 | $13,500 | $14,500 | $1,000 | 0.00% |
| Total Revenues | $1,566 | $14,104 | $13,500 | $14,500 | $1,000 | 0.00% |
| Cost of Goods Sold | $1,566 | $9,733 | $13,500 | $14,500 | $1,000 | 0.00% |
| Total Expenditures | $1,566 | $9,733 | $13,500 | $14,500 | $1,000 | 0.00% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increas 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

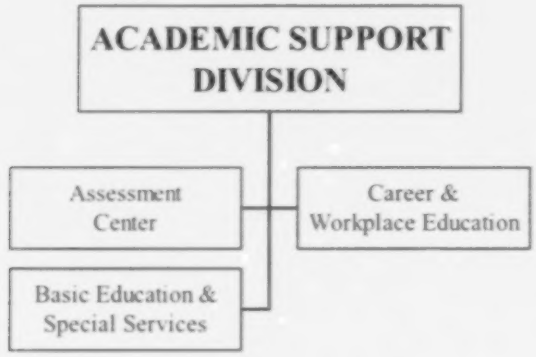
# Mission statement

The mission of the Academic Support Division is to prepare a culturally-diverse adult population with basic education which will enable individuals to successfully enter and succeed in occupational programs, to be successful lifelong learners, to be productive members of the workforce, and to become contributing members of the community. The Division will support the mission statement developed by the Statewide Basic Skills Task Force.

# Activities

The Academic Support Division provides the following activities:

- Adult Basic Education (ABE) skills instruction
- Program preparation and remediation
- High school completion programs (adult high school, General Equivalency Degree (GED)/High School Equivalency Degree (HSED), external diploma program, 5.09 diploma program, 118.15 contracted high school students)
- English as a second language (ESL) instruction
- Career development
- Occupational training for special populations
- Services for special populations
- Services to minority students
- Family literacy program
- Workplace education
- School-to-work activities




# Long-term goals

- Align WCTC's high school completion program standards to reflect the Department of Public Instruction Academic Standards leading to graduation.
- Provide leadership and support to all Waukesha County K-12 school districts as they strive to cultivate seamless transition systems (2+2+2) for students and institutionalize the goals of school-to-work into their district plans.
- Offer basic education, high school completion, program preparation classes, and others via distance learning and/or distributive learning.
- Increase minority enrollment in high earning potential programs by 15% and increase overall completion/graduation rate of minority students by 20%.
- Ensure accessibility for all disabled students.
- Develop three new workplace education centers.

# 2000/01 goals and objectives

- Develop a system to track transition from ABE and ESL into occupational programs.
- Evaluate and redesign short-term occupational training programs for students with disabilities.
- Expand 2+2 opportunities for students in non-district high schools to encourage immediate high school graduate enrollment at WCTC.
- Develop one youth apprenticeship program in plastics.
- Expand one-year youth apprenticeship opportunities.
- Increase recruitment for and retention of minority student in high earning potential programs by 20%.
- Develop an Academic Support Division web page.

# Major changes

None.

# Achievements

*GOAL: Conduct an on-site review of the Basic Education Program in fall 1999.*

- On-site review was conducted November 9-10, 1999.

*GOAL: Implement 8 computer-based courses.*

- US History I – completed, US History II – completed, Consumer Math I & II – completed, High School Literature—The Novel – completed, Telecommunications III – curriculum developed for high school grammar, Tests of English as a Foreign Language (TOEFL) – in progress, Reading Level II – in progress, American Problems – on hold, and Basic Computer Literacy – in program

*GOAL: Implement third-part funding for the DVR evaluation unit.*

- Completed.

*GOAL: Add 10-12 new companies at the multi-recipient workplace site in New Berlin Industrial Park.*

- Decision made to sublease much of the space and to reduce WCTC's presence in the industrial park. Efforts will focus on providing services on-site at companies when appropriate and conducting pre-assessment to identify training needs.

*GOAL: Expand the ESL transition course to the evening program.*

- Completed.

| Outcome | 1996 Day | 1997 Day | 1998 Day | 1999 Day | 1999 Evening |
|---|---|---|---|---|---|
| Enrolled | 15 | 24 | 23 | 16 | 11 |
| Completed | 13 | 16 | 22 | 13 | 10 |
| Enrolled in courses at Pewaukee Campus | 7 | 11 | 14 | 5 | 5 |
| Enrolled in other colleges | 3 | 3 | 10 | 2 | 0 |
| Continuing transition | 0 | 0 | 0 | 3 | 4 |
| Enrolled in high school completion programs | 1 | 0 | 0 | 1 | 1 |

*GOAL: Increase participation in the use of the Community Career Center by visiting every public middle and high school in Waukesha County.*

- Presentations were made at 11 of the 16 district high schools and 8 of the 17 district middle schools.

*GOAL: Focus minority recruitment efforts on the County's four districts that have Chapter 220 students.*

- Contact was made with all four districts and meetings held with all the schools.

*GOAL: Prepare for remodeling of the east side of the Waukesha Campus.*

- Remodeling began April 24, 2000, with completion expected August 1, 2000.

*GOAL: Provide support to K-12 districts in integrating school-to-work activities with the K-12 state academic standards.*

- School-to-work staff provided information and made themselves available to K-12 districts to assist with the integration. K-12 districts reported 34% of 9-12th grade students were enrolled in integrated and applied academic and occupational courses during the 1998/99 school year.

# Statistics

| Statistics | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Students | | | | |
| Number of FTE's | 441.31 | 396.83 | 380 | 390 |
| Headcount | 11,811 | 11,603 | 11,625 | 11,625 |
| Contact hours | 431,872 | 249,000 | 249,000 | 250,000 |
| Community Career Center | | | | |
| Number of customers | 5,935 | 7,686 | 7,500 | 7,500 |
| Transition services for students w/disabilities | | | | |
| Number of contacts | 250 | 200 | 200 | 200 |
| Number enrolled | 125 | 71 | 75 | 75 |
| ABE students transitioned to occupational programs | | | | |
| Number of contacts | 100 | 159 | 175 | 175 |
| Number enrolled | 18 | 59 | 60 | 60 |
| ESL evening students transitioned to occupational programs | | | | |
| Number of contacts | N/A | N/A | 29 | 20 |
| Number enrolled | N/A | N/A | 10 | 10 |
| ESL day students transitioned to occupational programs | | | | |
| Number of contacts | 24 | 23 | 13 | 20 |
| Number enrolled | 16 | 14 | 5 | 10 |
| Evaluation Unit | | | | |
| Number of evaluations | 181 | 176 | 125* | 180 |
| Minority students | | | | |
| Number enrolled | 380 | 350 | 425 | 500 |
| Number graduated | 32 | 38 | 47 | 55 |
| Percentage graduated | 8.4% | 10.9% | 11.1% | 11.0% |
| 118.15 contacts | 109 | 95 | 80 | 80 |
| Number of high school students | | | | |
| Youth apprenticeship | 6 | 7 | 7 | 8 |
| Number of programs | 72 | 117 | 120 | 125 |
| Number enrolled | | | | |
| Articulated credit agreements | 105 | 148 | 140 | 140 |
| Witn high schools | 2,689 | 2,008 | 2,100 | 2,200 |
| Number enrolled | | | | |

*9 months only due to campus being remodeled

## INDUSTRIAL OCCUPATIONS DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Student Fees | $24,508 | $41,175 | $0 | $0 | $0 | 0.00% |
| Institutional Revenue | $0 | $0 | $3,000 | $3,000 | $0 | 0.00% |
| Total Revenues | $24,508 | $41,175 | $3,000 | $3,000 | $0 | 0.00% |
| Salaries | $4,253,061 | $4,307,115 | $4,174,544 | $4,125,537 | ($49,007) | -1.17% |
| Fringe Benefits | $1,284,658 | $1,287,218 | $1,274,062 | $1,305,156 | $31,094 | 2.44% |
| Operating Expenses | $684,332 | $689,452 | $790,937 | $817,556 | $26,619 | 3.37% |
| Total Expenditures | $6,222,051 | $6,283,785 | $6,239,543 | $6,248,249 | $8,706 | 0.14% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $218,974 | $168,812 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $63,245 | $42,604 | $0 | $0 | $0 | 0.00% |
| Operaging Expenses | $38,455 | $34,551 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $320,674 | $245,967 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $605,538 | $880,332 | $1,068,322 | $1,115,516 | $47,194 | 4.42% |
| Total Expenditures | $605,538 | $880,332 | $1,068,322 | $1,115,516 | $47,194 | 4.42% |
| **Enterprise Fund--Customer Assistance/Auto Body/Laser Center** | | | | | | |
| Sales Revenue | $41,092 | $85,701 | $115,452 | $100,500 | ($14,952) | -12.95% |
| Total Sales | $41,092 | $85,701 | $115,452 | $100,500 | ($14,952) | -12.95% |
| Salaries | $193 | $35,500 | $39,919 | $26,559 | ($13,360) | 0.00% |
| Fringe Benefits | $14 | $3,012 | $3,055 | $2,031 | ($1,024) | 0.00% |
| Operating Expenses | $0 | $21,262 | $12,478 | $11,910 | ($568) | 0.00% |
| Cost of Goods Sold | $35,863 | $45,030 | $60,000 | $60,000 | $0 | 0.00% |
| Total Expenditures | $36,070 | $104,804 | $115,452 | $100,500 | ($14,952) | -12.95% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Laser Center operation moved from Instruction & Student Services Division to Industrial Occupations Division in 1999/00
- Some instructional programs moved from Industrial Occupations to General Education division
- One instructor position added as a result of the new printing/graphics building

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

# Vision statement

The Industrial Occupations Division will be the recognized first and best choice for applied technical education and training.

# Mission statements

The WCTC Industrial Occupations Division is dedicated to being the career development leader in support of the workforce for the industries we serve. We do this by providing quality learning opportunities, combining practical theory and technology-based hands-on experiences.

The faculty and staff of the Industrial Occupations Division adhere to the philosophy that education thrives in a community bound by shared ethical values and devotion to lifelong learning.

We also agree that students are our highest priority and their success is the hallmark of our Division. To support these beliefs, we have adopted the following values as our standards of conduct.

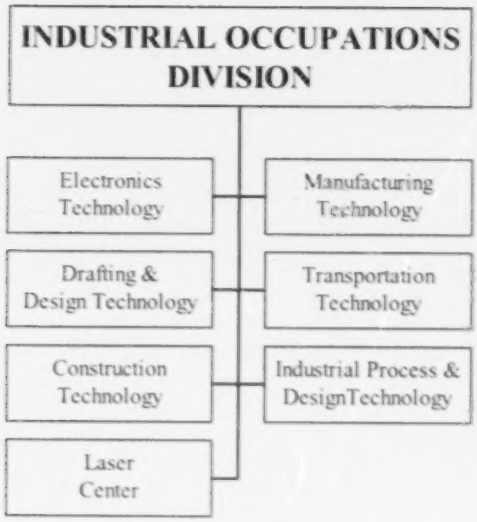
- We live the value of **integrity** by exemplifying trust.
- We live the value of **compassion** by helping members of our diverse community maintain their dignity.
- We live the value of **fairness** by being objective, considerate and unbiased in our actions.
- We live the value of **respect** by promoting a collaborative environment that empowers people.
- We live the value of **responsibility** by encouraging and maintaining excellence in economic and workforce development.

We commit to living according to these values, which are essential to maintaining the integrity and vitality of the community of learners we serve.

# Activities

The Industrial Occupations Division offers 10 associate degree programs, 10 technical diploma programs, 8 apprenticeships, 2 youth apprenticeships, 4 advanced technical certificates and various other course offerings spanning the areas of construction, drafting and design, electronics, laser applications, manufacturing and transportation technology. Excellent job opportunities abound in these areas of industry, creating an increasing demand for a technically skilled workforce.

Whether working with entry-level workforce candidates or assisting companies in advancing the skills of their in-place workforce, the emphasis in the Industrial Occupations Division is on training—training to meet today's needs and tomorrow's ever-changing technologies.




# Long-term goals

- Increase and refine Division growth in diverse enrollments, business/industry partnerships, K-16 collaborations; develop a comprehensive marketing plan.
- Conduct comprehensive and strategic facility planning to address needed growth or change within the Division.
- Refine and strengthen Division culture through stronger planning systems, professional development opportunities, organizational structure, better internal communications, and shared decision making at all levels.
- Provide better instruction and improved student learning via curriculum updates/revisions and more uniform policies on class size, attendance, and content.
- Plan and develop high quality programs to meet the needs of the community.
- Improve Division use of technology in staff development, instruction, and delivery systems.

# 2000/01 goals and objectives

- *LONG-TERM GOAL: Increase and refine Division growth in diverse enrollments, business/industry partnerships, K-16 collaborations; develop a comprehensive marketing plan.*
  - ✓ Develop effective marketing plans in each program for current and potential customers and strategies to implement them.
  - ✓ Review the membership of each existing advisory committee to assure proper representation and conduct meetings twice per semester.
  - ✓ Establish advisory committees for the new Masonry program and the Associated Builders and Contractors (ABC) Electrician and Plumbing apprenticeship programs.
  - ✓ Complete the development of the Division's web page.
  - ✓ Enhance relationships with area auto industries and high schools through meetings with the Wisconsin Auto/Truck Task Force, exhibit books in industry-related trade shows, and development of course articulation with high schools.

- *LONG-TERM GOAL: Conduct comprehensive and strategic facility planning to address needed growth or change within the Division.*

- ✓ Develop and implement a comprehensive five-year facilities master plan to determine most effective use of existing classrooms and laboratories.
- ✓ Move the Industrial Maintenance Mechanic program to the new Printing/Graphics Communication building.
- ✓ Collaborate with the State Department of Transportation, area trucking industries, and labor organizations to identify a site and develop facility plans for a program in truck driving/commercial driver's license (CDL) training.

- *LONG-TERM GOAL: Refine and strengthen Division culture through stronger planning systems, professional development opportunities, organizational structure, better internal communications, and shared decision making at all levels.*
  - ✓ Use the climate survey results to improve effectiveness amongst teams.
  - ✓ Design and implement an employee recognition program linked to goal attainment.
  - ✓ At a minimum, hold one Division staff meeting per month.
  - ✓ Embed cultural diversity as a core competency in each course.

- *LONG-TERM GOAL: Provide better instruction and improved student learning via curriculum updates/revisions and more uniform policies on class size, attendance, and content.*
  - ✓ Develop a uniform Division attendance policy through faculty, student and staff collaboration.
  - ✓ Develop a process to update course syllabi and course summaries on a semester basis.
  - ✓ Develop a performance-based program for improved student recruitment, retention, completion, graduation, transfer and placement ratio.

- *LONG-TERM GOAL: Plan and develop high quality programs to meet the needs of the community.*
  - ✓ Investigate, plan, or implement the following programs: Weld/Fabrication diploma, Cellular Manufacturing certificate, Masonry diploma, Truck Driving/CDL Training certificate, Facilities Maintenance diploma, Civil Technology associate degree, Plastics Technician diploma, and Automotive Technology associate degree.
  - ✓ Conduct on-site evaluations for the following programs: Industrial Maintenance Mechanic, Machine and Tool Operation, Tool and Die, and Environmental Service Technician.

- *LONG-TERM GOAL: Improve Division use of technology in staff development, instruction, and delivery systems.*
  - ✓ Expand distance learning offerings by implementing the utilization of distance education in one or more program areas and upgrade classrooms to be capable of these methods of instructional delivery.

# Major changes

- Addition of one instructor position for the construction trades programs.

# Achievements

*GOAL: Participate in recruitment/retention of minority students, students with disabilities, and non-traditional students.*

- Tours of Auto Body, Auto Maintenance, and Industrial Maintenance Mechanic conducted through the School-to-Work office.
- Participated in the Milwaukee and Waukesha Career Quest events.

*GOAL: By August 1999 create a plumbing lab at the Construction Training Center.*

- Started and developed Electrician/Plumbing lab.

*GOAL: By spring 2000 establish articulation agreement with Milwaukee School of Engineering (MSOE), Marquette University, and University of Wisconsin—Stout.*

- Articulation agreement in place with MSOE and one in discussion phases with UW-Stout.

# Statistics

| Statistic | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Students | | | | |
| Number of FTE's | 563.68 | 522.07 | 518.66 | 512.72 |
| Headcount | 7,628 | 7,025 | 6,915 | 6,812 |
| Contact hours | 579,305 | 547,543 | 533,434 | 521,476 |
| Section offered | 739 | 649 | 635 | 631 |

## SERVICE & HEALTH OCCUPATIONS DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Other Student Fees | $26,488 | $8,903 | $6,000 | $9,640 | $3,640 | 60.67% |
| Institutional Revenue | $7,884 | $16,355 | $32,810 | $11,600 | ($21,210) | -64.64% |
| Total Revenues | $34,372 | $25,258 | $38,810 | $21,240 | ($17,570) | -45.27% |
| Salaries | $4,600,341 | $4,781,311 | $5,038,349 | $5,637,253 | $598,904 | 11.89% |
| Fringe Benefits | $1,325,495 | $1,384,671 | $1,403,248 | $1,609,495 | $206,247 | 14.70% |
| Operating Expenses | $708,998 | $656,601 | $734,850 | $794,948 | $60,098 | 8.18% |
| Total Expenditures | $6,634,834 | $6,822,583 | $7,176,447 | $8,041,696 | $865,249 | 12.06% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $109,616 | $96,103 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $21,960 | $16,554 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $115,562 | $83,646 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $247,138 | $196,303 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $194,145 | $423,100 | $1,305,933 | $546,239 | ($759,694) | -58.17% |
| Total Expenditures | $194,145 | $423,100 | $1,305,933 | $546,239 | ($759,694) | -58.17% |
| **Enterprise Fund--Classic Room/Dental Hygiene** | | | | | | |
| Sales Revenues | $38,880 | $63,503 | $62,502 | $76,490 | $13,988 | 0.00% |
| Total Sales | $38,880 | $63,503 | $62,502 | $76,490 | $13,988 | 0.00% |
| Salaries | $58 | $217 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $12 | $0 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $6,414 | $17,154 | $4,333 | $19,633 | $15,300 | 353.10% |
| Cost of Goods Sold | $65,569 | $40,559 | $50,830 | $49,518 | ($1,312) | -2.58% |
| Total Expenditures | $72,053 | $57,930 | $55,163 | $69,151 | $13,988 | 25.36% |
| Net Profit | ($33,173) | $5,573 | $7,339 | $7,339 | $0 | 100.00% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Capital equipment budget for 1999/00 included furniture and equipment for the Service Occupations addition and new Health building
- General fund operational costs include position and operating costs related to the new buildings

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

## Mission statement

The Service and Health Occupations Division not only trains a workforce for the Waukesha County region, we are also directly involved in the health care, safety, and overall quality of life of the people in the workforce and their families.

Our mission is to provide lifelong learning for occupational and personal development with a focus on customer satisfaction in the fields of:

- health care,
- family and consumer sciences,
- protective and emergency services, and
- hospitality tourism management and the culinary arts.

## Activities

The Division offers 9 associate degree, 11 technical diploma, and 2 apprenticeship programs. It also offers 30 community service, continuing education, and specially funded or certificate programs along with 3 associate degree programs and one technical diploma program offered through shared program arrangements with other technical colleges.

## Long-term goals

- Explore new career fields and program possibilities in allied health.
- Become a model for excellence in professional health continuing education, including certification courses for specialized care areas such as psychiatric nursing, geriatrics, and pediatrics.
- Develop and adapt avocational course offerings to reflect the needs of the citizens of Waukesha County.
- Maintain positive relationships with all area fire departments and emergency service providers.
- Construct a lab to provide training in the identification, collection, preservation, and packaging of physical evidence from crime scenes.
- Develop curriculum, programs, and credit-transfer agreements that allow for a seamless career ladder for Certified Nursing Assistant to Licensed Practical Nurse to

Associate Degree Nursing to Bachelor of Science—Nursing and Master of Science—Nursing.

## 2000/01 goals and objectives

- Offer the Surgical Technologist associate degree program to students from Moraine Park Technical College through the WTCN television system beginning August 2000.
- Expand the Phlebotomy certificate program into a technical diploma program by January 2001.
- Redesign the Child Care associate degree program and the Instructional Assistant technical diploma program into the Educational Specialist associate degree program track by August 2001.
- Work with the City of Brookfield Fire Department to offer a minimum of 3 sections of EMT-Intermediate in the fall 2000 and spring, 2001 semesters.
- Partner with Milwaukee Area Technical College and the American Culinary Federation in fall 2000 on a project to promote Cook/Chef apprenticeships to area employers and to develop presentations and brochures explaining how they can secure apprenticeships.
- Develop and implement a 3-credit Criminal Investigation course dealing with forensics issues during 2000/01 for the Police Science associate degree program.
- Reactive the Licensed Practical Nursing program, admitting 16 students in fall 2000.
- Create specific measurable diversity objectives ranging from recruiting minority students and faculty to broadening minority representation on advisory committees.
- By January 2001 WCTC students will be able to enroll in Lakeshore Technical College's Radiography program through the WTCN network.
- By fall 2000 share the Surgical Technologist associate degree program with Moraine Park Technical College through the WTCN network.
- During 2000/01 share the Renal Dialysis Technician program with Milwaukee Area Technical College.

## Major changes

- Financial planning courses transferred from the Community Health and Human Services Department to the Family and Consumer Sciences Department.
- Addition to the Service Occupations building was completed March 2000 and the new Health Building was completed May 2000.
- Addition of 2.4 FTE instructors, .5 FTE educational assistant position, and adjunct faculty were added due to new construction along with related operating costs.
- Begin offering Phlebotomy certificate and Medical Coding technical diploma program.

## Achievements

*GOAL: By fall 1999 submit a grant proposal to provide skills training for long-term caregivers who are minorities and may need language skills or high school diploma completions along with nursing skills to remain in the workplace and advance on career paths.*

- Received 2 grants for training long-term caregivers.

*GOAL: By fall 1999 finish remodeling the demonstration kitchen and construction of a hotel front desk simulation for the Hospitality and Culinary Arts programs.*

- Completed the front desk lab and completed most of the remodeling of the Culinary Demonstration Kitchen Lab.

*OTHER ACCOMPLISHMENTS*

- Implemented curriculum for new Surgical Technologist associate degree program.
- Offered three new Internet courses for allied health in spring 2000.
- An agreement to offer the Surgical Technologist program at Moraine Park Technical College in fall 2000 was reached.
- The Law Enforcement Department was the first technical college in Wisconsin to partner with the prestigious Northwestern University Executive Management Program. Sixteen chiefs and executive officers from Southeastern Wisconsin attended the 3-week workshop in December.
- The Barber/Cosmetology apprenticeship program enrollments increased 60%.
- Trained 663 beginning and 187 experienced motorcycle riders.
- Enrolled 351 high school students in defensive driving program.

# Statistics

| Statistics | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Students | | | | |
| Number of FTE's | 777 | 758.7 | 792 | 800 |
| Headcount | 23,695 | 23,181 | 24,171 | 24,413 |
| Contact hours | 748,551 | 730,001 | 763,597 | 771,233 |
| Sections offered | 1,540 | 1,556 | 1,571 | 1,587 |

## GENERAL EDUCATION & STUDENT SERVICES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Other Student Fees | $747 | $2,777 | $0 | $0 | $0 | 0.00% |
| Institutional Revenue | $6,183 | $7,745 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $6,930 | $10,522 | $0 | $0 | $0 | 0.00% |
| Salaries | $2,791,821 | $3,146,390 | $3,294,043 | $3,499,619 | $205,576 | 6.24% |
| Fringe Benefits | $840,050 | $934,194 | $1,010,286 | $1,095,569 | $85,283 | 8.44% |
| Operating Expenses | $426,067 | $435,866 | $480,703 | $481,908 | $1,205 | 0.25% |
| Total Expenditures | $4,057,938 | $4,516,450 | $4,785,032 | $5,077,096 | $292,064 | 6.10% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $549,072 | $364,636 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $199,200 | $116,794 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $79,158 | $53,811 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $827,430 | $535,241 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $155,464 | $149,477 | $133,832 | $457,108 | $323,276 | 241.55% |
| Total Expenditures | $155,464 | $149,477 | $133,832 | $457,108 | $323,276 | 241.55% |
| **Enterprise Fund - Tiny Tech Child Care Center** | | | | | | |
| Sales Revenue | $278,986 | $331,124 | $318,500 | $319,500 | $1,000 | 0.31% |
| Total Sales | $278,986 | $331,124 | $318,500 | $319,500 | $1,000 | 0.31% |
| Salaries | $204,052 | $213,337 | $229,190 | $214,458 | ($14,732) | -6.43% |
| Fringe Benefits | $59,735 | $62,540 | $65,760 | $65,067 | ($693) | -1.05% |
| Operating Expenses | $15,344 | $20,256 | $11,550 | $12,575 | $1,025 | 8.87% |
| Cost of Goods Sold | $12,050 | $5,913 | $12,000 | $14,400 | $2,400 | 20.00% |
| Total Expenditures | $291,181 | $302,046 | $318,500 | $306,500 | ($12,000) | -3.77% |
| Net Profit | ($12,195) | $29,078 | $0 | $13,000 | $13,000 | 0.00% |

## GENERAL EDUCATION & STUDENT SERVICES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **Fiduciary Fund** | | | | | | |
| Other Student Fees | $196,991 | $246,536 | $222,000 | $265,000 | $43,000 | 19.37% |
| Institutional Revenues | $86,321 | $92,083 | $79,530 | $81,530 | $2,000 | 2.51% |
| Financial Aid Reveues | $392,999 | $948,338 | $402,640 | $1,284,764 | $882,124 | 219.09% |
| Total Revenues | $676,311 | $1,286,957 | $704,170 | $1,631,294 | $927,124 | 131.66% |
| Salaries | $110,726 | $128,887 | $138,167 | $159,643 | $21,476 | 15.54% |
| Fringe Benefits | $15,192 | $15,585 | $18,826 | $24,785 | $5,959 | 31.65% |
| Operating Expenses | $159,920 | $244,087 | $257,032 | $274,993 | $17,961 | 6.99% |
| Financial Aid Expenditures | $367,237 | $925,546 | $383,168 | $1,267,100 | $883,932 | 230.69% |
| Total Expenditures | $653,075 | $1,314,105 | $797,193 | $1,726,521 | $929,328 | 116.58% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Capital equipment budget includes furniture and equipment for the new Technology Center.
- The fiduciary fund includes an additional $270,000 revenue and expenditure for the new TOP grant.

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

## Vision statement

The entire college community acknowledges general education and student services as integral to the development of the whole student.

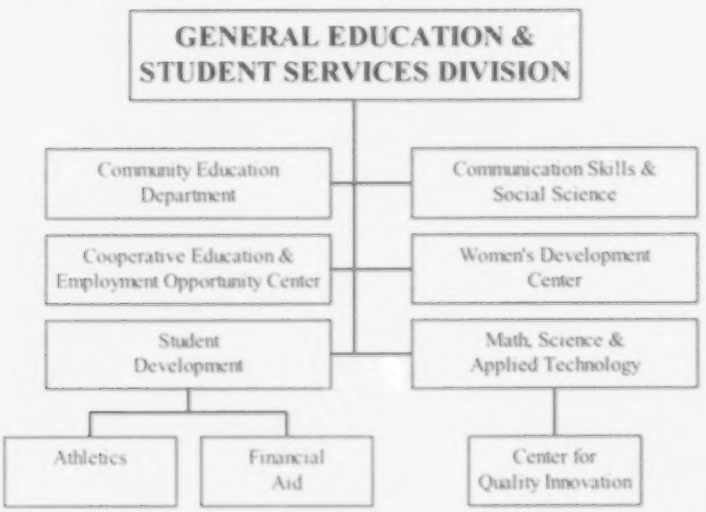
## Mission statement

To provide instruction and support services to students and the community to enhance successful development of occupational and personal goals.

## Activities

The Division provides:

- Credit and non-credit classes in communication skills/social sciences, languages, mathematics, life and physical sciences, equine management, quality improvement processes, art, music, photography, physical fitness/wellness, personal and professional development and special interests.
- Applied Engineering Technology associate degree program, including specialties in Industrial Engineering Technology, Manufacturing Engineering Technology, Quality Assurance Technology, and Material Planning and Control Technology.
- Customized training on-site to business and industry.
- Evening/weekend school and Center School coordination.
- Employment and training coordination at the Workforce Development Center.
- Vocational Student Organization coordination and fiscal agent.
- Cooperative education and student/graduate employment assistance.
- Transition-to-work services for students with disabilities.
- Training and lab site for associate degree child care students.
- Career assessment and planning to single parents, displaced homemakers and educationally and academically disadvantaged women and individuals in non-traditional fields through the Women's Development Center.
- Language interpretation—Spanish for community services.
- Partners Program to provide practice opportunities for critical life skills.
- Sports education including varsity athletics, wellness, intramural/club sports, multi-purpose room community utilization, and fundraising activities.
- Student government administration.
- Financial aid administration.
- Learning in Retirement program administration.
- Quality Improvement Process advanced technical certificate program.



## Long-term goals

- Become a regional center for occupational language instruction and interpretation.
- Develop a sequenced program of progressive competencies for the Spanish language at the non-credit level.
- Update/remodel existing science laboratories/stockrooms; add another life science lab and instrumentation room.
- Increase the number of students graduating from WCTC programs through the College Completion project.
- Increase student involvement to include college teams/committees, clubs, government and activities.
- Develop and implement a plan to retain student athletes.
- Design and develop procedures to serve financial needs of distance education students.
- Be one of the finest child care centers in Waukesha County.
- Implement a mandatory cooperative education component in all new associate degree programs.

## 2000/01 goals and objectives

- By June 2001 relocate the following departments/programs to the new Technology Center building: Applied Engineering Technology programs, Community Education, Evening and Weekend School, Learning in Retirement, Financial Aid, Quality Innovation Center, Student Development, and the Women's Development Center.
- Offer two new Spanish courses—one for law enforcement and one for hotels and restaurants.
- Develop one course in the accelerated delivery mode.
- Develop Critical Thinking for the Internet
- Enter into at least one partnership with another technical college to develop and share Applied Engineering Technology courses.
- Work with the associate degree Nursing program to develop and implement student retention initiatives.
- Offer a minimum of three new non-credit continuing education courses.
- Restructure the Student Government Association Senate.
- By fall 2000 establish the Physical Fitness/Exercise Specialist certificate program.
- Increase fitness memberships by 20%.
- Successfully implement the new Technical and Occupational Program (TOP) grants for students.
- Re-evaluate the current staffing levels at Tiny Tech.
- Receive re-accreditation by the National Association for the Education of Young Children.

## Major changes

None.

## Achievements

*GOAL: By June 2000 revise curriculum to include outcome assessment criteria.*

- Near 100% completed.

*GOAL: By June 2000 increase the Learning in Retirement membership.*

- Membership has increased to 481, an increase of 33%.

*GOAL: Pilot the Student Growth and Development Plan.*

- Critical Life Skills brochures, posters and folders were distributed to increase student awareness of these skills. It was also piloted with the academic advisors.

*GOAL: Increase the number of distance learning students.*

- The number of students enrolled in distance education courses increased from 483 to 683. Five new distance education courses were created.

*GOAL: Complete conversion of the new student employment system developed amongst WTCS colleges.*

- The new student employment system, TechConnect, has been installed and is fully operational.

# Statistics

| Statistics | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Students | | | | |
| Number of FTE's | 693.10 | 706.76 | 703 | 710 |
| Headcount | 11,602 | 11,673 | 11,000 | 11,700 |
| Contact hours | 441,436 | 459,889 | 450,000 | 470,000 |
| Number using Speech Lab | 689 | 705 | 720 | 750 |
| Distance learning enrollments | 350 | 483 | 683 | 750 |
| Sections offered | 747 | 814 | 795 | 818 |
| Fitness memberships | 254 | 350 | 400 | 425 |
| Employment Opportunity | | | | |
| Center Job openings | 16,603 | 15,143 | 15,143 | 15,143 |
| Coop enrollments | 1,231 | 1,216 | 1,222 | 1,230 |
| Coop employer sites | 541 | 533 | 536 | 540 |
| Learning in Retirement memberships | 363 | 363 | 481 | 500 |
| Student job recruitment | 48 | 42 | 42 | 42 |
| Students receiving financial aid | 821 | 1,062 | 1,075 | 1,075 |
| Total financial aid or scholarships awarded | $2,049,466 | $3,647,413 | $3,700,000 | $3,700,000 |
| Tiny Tech fill rate | 75% | 81% | 74% | 75% |

## INSTRUCTIONAL RESOURCES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Institutional Revenues | $2,544 | $419 | $150 | $150 | $0 | 0.00% |
| Total Revenues | $2,544 | $419 | $150 | $150 | $0 | 0.00% |
| Salaries | $865,502 | $927,087 | $1,206,918 | $1,400,511 | $193,593 | 16.04% |
| Fringe Benefits | $305,307 | $303,496 | $390,478 | $490,223 | $99,745 | 25.54% |
| Operating Expenses | $381,349 | $332,449 | $396,090 | $403,273 | $7,183 | 1.81% |
| Total Expenditures | $1,552,158 | $1,563,032 | $1,993,486 | $2,294,007 | $300,521 | 15.08% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $25,872 | $28,685 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $4,104 | $5,556 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $7,652 | $8,269 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $37,628 | $42,510 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $0 | $217,584 | $265,232 | $1,750,018 | $1,484,786 | 100.00% |
| Total Expenditures | $0 | $217,584 | $265,232 | $1,750,018 | $1,484,786 | 100.00% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Capital equipment budget included furniture and equipment for the new Technology Center
- General fund includes new information technology/network positions for new buildings.

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

## Mission statement

The Instructional Resources Division supports the College's courses and programs by providing students and staff with skills and resources that enhance and expand student learning opportunities.

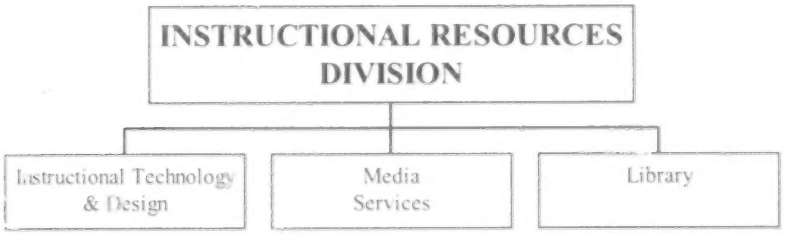
## Vision statement

The Instructional Resources Division is recognized by the College as a necessary support unit which provides resources, services and training which enable the College to provide a student learning-centered environment.

## Activities

The Instructional Resources Division supports its vision through:

- Support of alternative instructional technologies, i.e. Internet, telecourses, and program sharing compressed video.
- Planning and coordinating staff development inservices and cooperating with colleges and universities to support certification and completion of graduate and undergraduate degrees.
- Administration of the Employee Education Trust Fund.
- Acquisition of library resources to support programs and courses.
- Library orientations and instruction for staff, students, and other customers on access to and use of local and distant resources.
- Technical and academic staffing support of the Teaching Innovation Center.
- Media support services to produce graphic design, web publishing and video production.
- Promotion and support of the development and implementation of competency-based curriculum, the integration of critical life skills in curriculum, and the assessment of student learning outcomes.
- DACUM (developing a curriculum) analysis and revision.
- Leadership in planning and implementation of the WTCS virtual campus.
- Support and maintenance of on-campus instructional media equipment and off-site setups.
- Provision of interlibrary loan services and referral to outside resources.
- Certification of secondary school staff for high school articulation.
- Active participation in the planning and implementation of Tech Academy for faculty professional development.
- Maintenance of program curriculum file, course file, and certification file to meet local and state guidelines and requirements.
- Coordination of the College's year-end Celebration Program.
- Support of student instructional computer lab maintenance, upgrades, planning, maintenance, and staffing.
- Instructional technology planning and acquisition recommendations and implementation.
- Integration of technology into instruction.
- Participation in the WISPALS Library Consortium for resource sharing among six technical college districts.
- Participation in the WCTC Services Integration Committee goals and objectives.



## Long-term goals

- Expand and improve distance learning courses, programs, and services to meet the needs of academic divisions.
- Update classrooms with state-of-the-art instructional technologies that provide more effective teaching and learning strategies in support of a student learning-centered environment.
- Develop instructor expertise to integrate the use of technology into the teaching and learning process.
- Provide high quality service and wide access to open computer labs for students.
- Increase staff development opportunities for certification by sharing certification inservices with other WTCS districts.
- Develop a district-wide curriculum database for curriculum sharing and archiving.
- Plan library services based upon instructional division program and course plans.
- Encourage internal use of the WTCN meeting channel for state-wide meetings.
- Increase faculty utilization of the Teaching Innovation Center.

## 2000/01 goals and objectives

- By June 2001 revise library brochures, guides, bibliographies, etc., to project a clear, consistent image of the library and its resources and services to staff, students, and the community.
- By fall 2000 review instructional operational plans and review library goals and objectives as necessary.
- By spring 2001 complete weeding of the library stack collection prior to the library relocation to the new Technology Center building.
- By February 2001 offer one certification educational requirement inservice using the WTCN meeting channel.
- By October 2000 conduct two workshops on digital photography and color printing.
- By December 2000 begin offering digital video for multi-media Internet and classroom use.
- By January 2001 have 10 courses ready for the virtual campus.
- By January 2001 offer at least four faculty inservice sessions to assist faculty to use the distance learning and electronic classrooms.
- By May 2001 provide staff training on the Banner certification module.
- By August 2000 determine Media Services needed on the weekend.

## Major changes

- Added 1.5 media technicians, 2 lab assistants, and 1 network technician as a result of the new Technology Center building.

## Achievements

*GOAL: By January 2000 install the acquisitions, serials, and inventory functions of the DRA library system.*

- Target date was not met by DRA. The 1998 DRA contract for a new online library system was discontinued and the library consortium is currently in the selection process for a new vendor.

*GOAL: By March 2000 offer at least one certification educational requirement inservice over the WTCN network.*

- WTCN meeting system was tested. Some districts were unable to participate. Plan to retest and reschedule in February 2001.

*GOAL: By June 30, 2000, add at least one new member to the WISPALS library consortium.*

- Northeast Technical College in Green Bay joined the WISPALS consortium.

*By October 1999 conduct and report out an evaluative survey of Media Services.*

- The survey was put on hold due to time and person restraints in the Research and Evaluation Services Department.

*GOAL: Train all new and continuing Internet instructors in the design, development and course facilitation procedures for the TopClass learning environment.*

- Developed and delivered a 10 hour workshop to train Internet instructors.
- Trained 15 staff members in the fall 1999 workshop.

*GOAL: By December 1999 offer at least four faculty workshops to assist faculty to use the distance learning and electronic classrooms.*

- Coordinated the delivery of two interactive video and three electronic classroom workshops for faculty.

# Statistics

| *Statistics* | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Certification inservices | | | | |
| Number offered | 23 | 19 | 17 | 20 |
| Number of participants | 171 | 104 | 100 | 100 |
| Employee Trust Fund requestors | 25 | 22 | 24 | 22 |
| Certification records sent to state | 751 | 853 | 800 | 800 |
| Video conferences | 35 | 33 | 30 | 28 |
| Video tapes produced or copied | 4,126 | 4,429 | 3,280 | 1,900 |
| Shared programs—distance learning | 1 | 3 | 3 | 4 |
| Library patrons | 7,360 | 4,469 | 5,900 | 6,000 |
| Library items circulated | 26,744 | 20,404 | 18,352 | 20,500 |
| Library browses | 19,252 | 17,181 | 12,504 | 16,500 |
| Library tours/orientations | 98 | 89 | 85 | 100 |
| Number attending | 1,537 | 1,508 | 1,600 | 1,850 |
| Reference questions researched | 2,022 | 3,636 | 3,700 | 4,000 |
| Telecourses offered | 15 | 14 | 19 | 20 |
| Number enrolled | 332 | 195 | 987 | 932 |
| Internet offerings | 21 | 56 | 67 | 80 |
| Number enrolled | 243 | 532 | 851 | 1,000 |
| Interactive television offerings | 19 | 19 | 19 | 27 |
| Number enrolled | 174 | 248 | 230 | 294 |

## ADMISSIONS & COUNSELING DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Other Student Fees | $10,909 | $11,144 | $0 | $15,000 | $15,000 | 100.00% |
| Total Revenues | $10,909 | $11,144 | $0 | $15,000 | $15,000 | 100.00% |
| Salaries | $837,768 | $962,883 | $980,514 | $1,063,709 | $83,195 | 8.48% |
| Fringe Benefits | $284,268 | $296,413 | $311,901 | $329,000 | $17,099 | 5.48% |
| Operating Expenses | $97,339 | $114,194 | $124,249 | $125,650 | $1,401 | 1.13% |
| Total Expenditures | $1,219,375 | $1,373,490 | $1,416,664 | $1,518,359 | $101,695 | 7.18% |
| **Special Revenue Fund** | | | | | | |
| Salaries | $80,982 | $56,527 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $28,922 | $23,625 | $0 | $0 | $0 | 0.00% |
| Operating Expenses | $3,613 | $2,600 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $113,517 | $82,752 | $0 | $0 | $0 | 0.00% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $0 | $0 | $8,252 | $177,337 | $169,085 | 2049.02% |
| Total Expenditures | $0 | $0 | $8,252 | $177,337 | $169,085 | 2049.02% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- Capital equipment budget includes furniture and equipment for new Technology Center

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

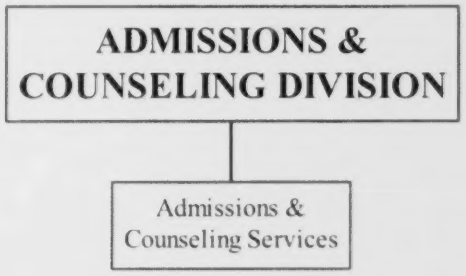
## Mission statement

The Admissions and Counseling Division supports student learning through assessing the student's capacity and readiness to achieve academic success. The admissions and counseling process provides learning activities that assure successful access to, and retention in, WCTC programs and courses.

## Activities

The Admissions & Counseling division provides the following services:

- Advanced standing, college transfer, and proficiency counseling.
- Special admissions to the individualized technical studies program.
- Admissions, counseling, matriculation, assessment, and college preparedness services for new and continuing students.
- Student advising services for new and continuing students.
- AODA facilitator project support for new and continuing students.
- Youth Options secondary school program.
- Counseling support for disabled and special needs students.
- International student admissions.
- Consultative services to faculty, managers, and other staff on student problem resolution.
- Technical assistance provided to serve assessment needs of business, industry, and municipalities.




## Long-term goals

- Develop the Secondary School Recruitment program that prospects the first-time worker population in an enrollment management philosophy.
- Implement and develop the WCTC Matriculation, Assessment, and College Readiness Initiative that balances student retention and increased enrollment expectations.
- Implement a one-stop service philosophy through integration of student service functions in the new Technology Center building.
- Emphasize student learning-centered philosophy as a key process outcome in admissions and counseling services.
- Develop the Academic Advising Program to increase student retention and cause students to perceive added value from advising.
- Develop a student services web presence that supports the distance learner in access to, and retention in, WCTC courses and programs.

## 2000/01 goals and objectives

- Develop three departmental models for recruitment to increase enrollment of immediate high school graduates.

- Implement the WCTC Secondary School Counselor Liaison Project to increase admissions visibility and services to each secondary school.
- Develop the Enrollment Management Database through Banner and Microsoft Access.
- By June 2000 move the Admissions department into the new Technology Center building.
- Pilot and evaluate course-specific readiness scores.
- Improve data collection that tracks students through the admission process and program preparation.

# Major changes

None.

# Achievements

*GOAL: Implement the recruitment module of the new Banner software system.*

- In process.
- Admissions Recruitment Manager hired and a Secondary School Strategic Recruitment Plan developed and shared.
- WCTC Secondary School Recruitment Committee formed to centralize all enrollment management activities.
- WCTC counselors assigned to secondary schools for direct liaison with high school guidance counselors to increase WCTC's visibility and services.

*GOAL: Implement the admissions and advising module of the Banner world wide web product.*

- In process.
- Academic Advising Program expanded to provide enhanced retention support for new and continuing students; currently 107 advisors and 1,754 advisees.
- Admission readiness score reports were published and all scores programmed into the Banner Admissions module.

*GOAL: Provide responsive student services for Internet and distance learning customers.*

- Web site has been updated to provide students access to contemporary information for educational and career decision making.

# Statistics

| Statistics | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Admission applications processed | 2,500 | 2,500 | 2,500 | 2,500 |
| Admission inquiries | 15,000 | 15,000 | 15,000 | 15,000 |
| Assessment tests administered | | | | |
| Number of individuals | 2,000 | 2,000 | 2,000 | 2,000 |

## COLLEGE DEVELOPMENT DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Institutional Revenue | $1,879,586 | $1,962,554 | $1,559,896 | $2,300,000 | $740,104 | 47.45% |
| Total Revenues | $1,879,586 | $1,962,554 | $1,559,896 | $2,300,000 | $740,104 | 47.45% |
| Salaries | $700,962 | $772,135 | $832,383 | $877,772 | $45,389 | 5.45% |
| Fringe Benefits | $285,887 | $276,628 | $305,128 | $333,534 | $28,406 | 9.31% |
| Operating Expenses | $660,924 | $856,049 | $1,565,840 | $2,363,634 | $797,794 | 50.95% |
| Total Expenditures | $1,647,773 | $1,904,812 | $2,703,351 | $3,574,940 | $871,589 | 32.24% |
| **Special Revenue Fund** | | | | | | |
| State Funds | $0 | $0 | $742,489 | $851,355 | $108,866 | 14.66% |
| Program Fees | $0 | $0 | $0 | $0 | $0 | 0.00% |
| Insitutitonal Revenues | $0 | $0 | $384,213 | $227,777 | ($156,436) | -40.72% |
| Federal Funds | $0 | $0 | $1,497,991 | $1,424,699 | ($73,292) | -4.89% |
| Total Revenues | $0 | $0 | $2,624,693 | $2,503,831 | ($120,862) | -4.60% |
| Salaries | $331,009 | $336,081 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $112,316 | $101,999 | $0 | $0 | $0 | 0.00% |
| Grant Expenditures | $0 | $0 | $6,191,040 | $6,051,020 | ($140,020) | -2.26% |
| Operating Expenses | $85,581 | $102,631 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $528,906 | $540,711 | $6,191,040 | $6,051,020 | ($140,020) | -2.26% |
| **Capital Projects Fund** | | | | | | |
| State Funds | $0 | $0 | $0 | $43,061 | $43,061 | 100.00% |
| Federal Funds | $0 | $0 | $105,873 | $0 | ($105,873) | 100.00% |
| Total Revenues | $0 | $0 | $105,873 | $43,061 | ($62,812) | -59.33% |
| Capital Equipment | $41,292 | $110,368 | $168,573 | $135,687 | ($32,886) | -19.51% |
| Total Expenditures | $41,292 | $110,368 | $168,573 | $135,687 | ($32,886) | -19.51% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%

SPECIAL REVENUE FUND NOTE: Grant expenditures are budgeted in College Development division and reallocated to divisions as grant awards are received.

# Mission statement

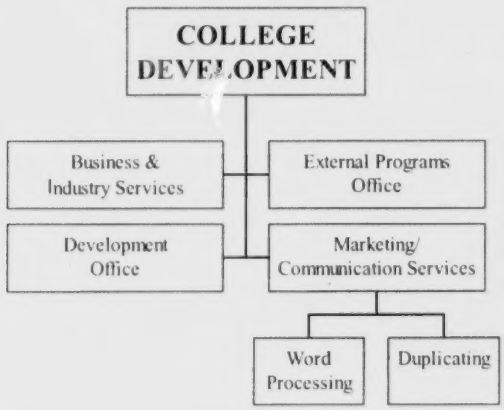
The College Development Unit's mission is to secure maximum external resources for the advancement of WCTC.

# Activities

**Marketing/Communication Services** produces publications; creates advertising; develops public relations and media leads; develops alumni relations; recruits students from area high schools, middle schools, and the community at large; and provides services in word processing and duplicating.

**The Development Office and External Programs Office** identify sources and develop proposals to secure funding for special activities, programs and services on national, state, private, corporate, and local levels. The External Programs Office administers all federal and state grants received by the College.

**Business and Industry Services** analyzes organizational training needs and provides customized training, technical assistance, and assessment services to area businesses and organizations.




# Long-term goals

- Increase the percentage of immediate high school graduates enrolling at WCTC 25% by 2004.
- Develop and support integrated plans for success of the new constructed buildings and associated programs.
- Secure the needed revenue from non-property tax sources that will enable the College to fulfill its mission and implement high priority goals.
- Develop an integrated marketing plan.
- Expand the connections with other organizations in Milwaukee and Waukesha counties to better address the diversity goals of WCTC.
- Develop additional capabilities of the Banner Client Reporting System module to identify progress in achievement of 2+2+2 goals.
- Establish Business and Industry Services as the major relationship conduit between business, industry, and not-for-profit government and WCTC.
- Establish WCTC as the first choice for all training needs within the local service market.
- Become the leader in contracting services within the WTCS within the next 4 years.

## 2000/01 goals and objectives

- *LONG-TERM GOAL: Increase the percentage of immediate high school graduates enrolling at WCTC 25% by 2004.*
  - ✓ Expand transcripted credit contracts with school districts as part of the college-wide effort to increase direct high school graduate enrollments.
  - ✓ Expand the school to work and youth apprenticeship contractual agreements with all 12 public school districts.
  - ✓ Focus awareness activities on the new printing/publishing programs in order to recruit 90 new students by January 2001.
  - ✓ By summer 2000 institute a comprehensive marketing plan to inform high and middle school students, parents, counselors and administrators about the TOP grant program.
  - ✓ By winter 2000 work with instructional services, recruitment specialists, and the K-12 partnership team to produce marketing materials, organize high school relations activities, special events and tours to attract additional direct high school graduates.

- *LONG-TERM GOAL: Develop and support integrated plans for success of the newly constructed buildings and associated programs for the Health Center, Protective Services expansion, Graphic Communications Center, and the Technology Center.*
  - ✓ Develop targeted marketing materials and activities that highlight the programs in the new facilities.
  - ✓ Work with state legislators to increase awareness of the College's efforts and to build support for additional funding.
  - ✓ Engage private sector industry in the development of the new facilities.
  - ✓ Seek and secure increased funding for new and continued programming and services.
  - ✓ Secure additional funding for equipment and programming related to the new printing center from new sources within the 2000/01 Wisconsin State Budget Bill.
  - ✓ Develop and implement a business plan for the operations of the training center located in the new Technology Center with a target goal of 80% utilization of the training center for fee-based services.

- *LONG-TERM GOAL: Secure the needed revenue from non-property tax sources that will enable the College to fulfill its mission and implement high priority goals.*
  - ✓ By July 2000 develop an institutional advancement newsletter to communicate development news within the College.
  - ✓ By September 2000 develop an institutional advancement plan which will clearly show the priorities of the College.
  - ✓ Increase revenue from contracting by 15% while keeping the use of local funds at 1999/00 levels.
  - ✓ Align our internal process to meet the Federal Core Indicator Standards inherent in the Vocational Educational and Technology Act grants thus improving our ability to retain higher numbers of students who graduate from WCTC.

## Major changes

- Business and Industry contracting services increased $255,104 due to anticipated increase in services provided.
- Increased transcripted credit services by $200,000 due to demand. This is offset by a related $200,000 of payments to be received by the high schools.

# Achievements

*GOAL: By spring 2000 complete market research studies of additional target markets, specifically high school and continuing adults.*

- Acquired results of a recent national study of high school students. A subcommittee is addressing the continuing adult market needs.

*GOAL: By summer 1999 develop a new look and copy for program brochures.*

- Completed with cost savings achieved.

*GOAL: By fall 1999 assist Business and Industry services to develop and implement a marketing plan for seminars that includes publications, advertising, and promotion.*

- Completed the 4th Business Connection publication in addition to a coordinated look for all seminar materials.

*GOAL: By spring 2000 institute a new plan for production of the Schedule of Classes.*

- Initial attempts were unsuccessful due to technical limitations of the printer's equipment. Currently we are working with a new vendor who has had success in data transference to the web site for other publications.

*GOAL: By June 2000 identify specific strategies to involve WCTC in area diversity goal accomplishments.*

- Discussions are underway with the Racial Justice Coordinating Committee of the Milwaukee YWCA and the Board of Diversity Task Force of the Waukesha YWCA.

*GOAL: Increase total revenues from contracts 20% over 1997/98 actual revenue.*

- An increase in revenue of 46.3% was achieved over the 2 years from 1996/97 to 1998/99. We anticipate the 1999/00 results to be 10.4% over 1997/98 sales. The difference is related to the loss of one workplace education site during the year.

*GOAL: Grow seminar/workshop services to provide service to 400 people, achieve a 2-4% increase in seminar revenues, and achieve breakeven after direct costs.*

- Actual seminar results are anticipated to exceed the projected goals for attendance and revenue. We also anticipate a modest profit after direct costs.

# Statistics

| *Statistics* | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Word processing | | | | |
| Number of projects | 1,379 | 1,880 | 2,000 | 2,000 |
| Duplication | | | | |
| Number of impressions | 4,302,519 | 4,221,520 | 4,200,000 | 4,200,000 |
| Overflowing printing | 328,174 | 240,046 | 200,000 | 200,000 |
| Advertising | | | | |
| Newspaper ads | 70 | 76 | 70 | 70 |
| Radio ads | 389 | 229 | 200 | 200 |
| Television ads | 1,676 | 648 | 100 | 100 |
| Transit signs | 104 | 104 | 104 | 104 |
| Network spots | N/A | 10 | 228 | 200 |
| Total impressions | 11,552,505 | 8,403,246 | 10,643,720 | 10,290,600 |
| Direct mailings | | | | |
| To sophomores | 2,949 | Postponed | 3,694 | 3,500 |
| To seniors | 5,380 | 10,158 | 10,640 | 10,000 |
| Schedule of classes | 165,000 | 175,000 | 177,000 | 178,000 |

| | | | | |
|---|---|---|---|---|
| Business Connection | 6,000 | 8,000 | 8,000 | 8,000 |
| Number of high school tours | 1,137 | 1,000 | 1,000 | 1,000 |
| Number of middle school tours | 1,218 | 1,355 | 1,000 | 1,000 |
| Recruitment inquiries | 2,896 | 2,500 | 2,600 | 2,700 |
| Publications | | | | |
| Number of projects | 1,342 | 1,024 | 1,000 | 1,000 |
| Grant development | | | | |
| Number of new proposals | 14 | 8 | 15 | 13 |
| Number of continuing proposals | 57 | 57 | 65 | 62 |
| Percent approved | 91% | 92% | 92% | 92% |
| Funds requested | $4,570,475 | $5,143,153 | $5,960,000 | $6,500,000 |
| Funds awarded | $2,573,377 | $2,567,275 | $3,875,000 | $4,500,000 |
| Percent awarded | 56% | 50% | 65% | 70% |
| Number of grant enrollments | 7,006 | 6,772 | 6,800 | 7,000 |
| Special population students | 7,439 | 7,100 | 7,000 | 6,900 |

## ADMINISTRATIVE & FINANCIAL SERVICES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Local Government | $25,860,007 | $27,164,343 | $28,915,997 | $31,307,013 | $2,391,016 | 8.27% |
| State Aids | $5,135,425 | $4,107,030 | $5,036,090 | $5,413,847 | $377,757 | 7.50% |
| Program Fees | $4,866,646 | $5,100,034 | $5,264,416 | $5,783,594 | $519,178 | 9.86% |
| Other Student Fees | $363,201 | $335,950 | $374,750 | $356,720 | ($18,030) | -4.81% |
| Investment Income | $930,096 | $838,129 | $930,000 | $1,056,000 | $126,000 | 13.55% |
| Other Institutional Revenue | $336,249 | $341,623 | $392,000 | $424,810 | $32,810 | 8.37% |
| Total Revenues | $37,491,624 | $37,887,109 | $40,913,253 | $44,341,984 | $3,428,731 | 8.38% |
| Salaries | $3,220,650 | $3,218,536 | $3,803,829 | $3,750,208 | ($53,621) | -1.41% |
| Fringe Benefits | $3,566,548 | $1,656,289 | $2,333,309 | $2,358,096 | $24,787 | 1.06% |
| Operating Expenses | $2,613,441 | $2,845,146 | $3,971,005 | $5,102,678 | $1,131,673 | 28.50% |
| Total Expenditures | $9,400,639 | $7,719,971 | $10,108,143 | $11,210,982 | $1,102,839 | 10.91% |
| **Special Revenue Fund** | | | | | | |
| Local Government | $2,979,011 | $2,774,702 | $2,880,141 | $3,047,189 | $167,048 | 5.80% |
| State Grants | $625,436 | $590,841 | $0 | $0 | $0 | 0.00% |
| Program Fees | $340,052 | $36,488 | $0 | $0 | $0 | 0.00% |
| Other Student Fees | $0 | $1,681 | $0 | $0 | $0 | 0.00% |
| Institutional Revenue | $435,710 | $433,799 | $0 | $0 | $0 | 0.00% |
| Federal Funds | $110,173 | $1,382,203 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $4,490,382 | $5,219,714 | $2,880,141 | $3,047,189 | $167,048 | 5.80% |
| Salaries | $105,543 | $41,795 | $0 | $0 | $0 | 0.00% |
| Fringe Benefits | $29,777 | $16,949 | $0 | $0 | $0 | 0.00% |
| Operating Expendirues | $3,805 | $6,735 | $0 | $0 | $0 | 0.00% |
| Total Expenditures | $139,125 | $65,479 | $0 | $0 | $0 | -100.00% |
| **Capital Projects Fund** | | | | | | |
| State Funds | $42,438 | $15,992 | $0 | $0 | $0 | 0.00% |
| Investment Income | $96,795 | $103,666 | $530,000 | $331,104 | ($198,896) | -37.53% |
| Other Institutional Revenue | $6,143 | $8,847 | $0 | $0 | $0 | 0.00% |
| Federal Funds | $57,432 | $50,947 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $202,808 | $179,452 | $530,000 | $331,104 | ($198,896) | -37.53% |
| Capital Equipment | $922,763 | $1,077,880 | $2,094,553 | $1,735,860 | ($358,693) | -17.13% |
| Capital Projects | $1,121,480 | $1,511,642 | $14,120,000 | $1,912,000 | ($12,208,000) | -86.46% |
| Total Expenditures | $2,044,243 | $2,589,522 | $16,214,553 | $3,647,860 | ($12,566,693) | -77.50% |

## ADMINISTRATIVE & FINANCIAL SERVICES DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| **Debt Service Fund** | | | | | | |
| Local Government | $3,694,179 | $3,834,558 | $7,265,396 | $7,628,666 | $363,270 | 5.00% |
| Investment Income | $56,041 | $75,223 | $50,000 | $115,000 | $65,000 | 130.00% |
| Total Revenues | $3,750,220 | $3,909,781 | $7,315,396 | $7,743,666 | $428,270 | 5.85% |
| Debt Service Expenditures | $4,503,769 | $3,805,618 | $7,333,396 | $7,761,666 | $428,270 | 5.84% |
| Total Expenditures | $4,503,769 | $3,805,618 | $7,333,396 | $7,761,666 | $428,270 | 5.84% |
| **Enterprise Fund--Bookstore** | | | | | | |
| Sales Revenue | $1,685,973 | $1,834,168 | $1,948,630 | $1,900,000 | ($48,630) | -2.50% |
| Sale of Furniture/Equipment | $330 | $0 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $1,686,303 | $1,834,168 | $1,948,630 | $1,900,000 | ($48,630) | -2.50% |
| Salaries | $233,154 | $226,444 | $230,752 | $237,350 | $6,598 | 2.86% |
| Fringe Benefits | $56,143 | $55,861 | $73,304 | $67,866 | ($5,438) | -7.42% |
| Operating Expenses | $73,413 | $86,045 | $98,300 | $111,000 | $12,700 | 12.92% |
| Cost of Goods Sold | $1,272,471 | $1,383,337 | $1,483,141 | $1,424,284 | ($58,857) | -3.97% |
| Capital Equipment | $0 | $0 | $4,676 | $1,500 | ($3,176) | -67.92% |
| Total Expenditures | $1,635,181 | $1,751,687 | $1,890,173 | $1,842,000 | ($48,173) | -2.55% |
| Net Profit | $51,122 | $82,481 | $58,457 | $58,000 | ($457) | 0.00% |
| **Fiduciary Fund** | | | | | | |
| Local Government | $88,310 | $89,999 | $93,419 | $93,419 | $0 | 0.00% |
| Total Revenues | $88,310 | $89,999 | $93,419 | $93,419 | $0 | 0.00% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%
- The 1999/00 and 2000/01 budget includes capital costs related to the referendum building projects
- General fund operating costs include additional facility services positions and operational costs needed for new buildings as they are occupied
- Two limited-term construction positions were abolished
- WCTC and two other technical colleges formed the Wisconsin Banner Consortium. A number of Information Technology positions were transferred to this consortium resulting in a reduction of salary and fringe benefits and an increase in operating expenditures.
- Investment revenues were increased along with $60,000 needed for related costs due to contracting out investment advisory services.

# Mission statement

Administrative Services provides quality, cost-effective services that strengthen the learning process and satisfy customer needs.

Our core values are:

- Effectiveness
- Teamwork
- Responsiveness
- Integrity
- Stewardship
- Flexibility
- Quality

# Activities

**Administrative and Financial Services** provides administration, alignment and feedback for Administrative Services' leadership, integration of organizational initiatives, special projects, popular reporting, internal auditing, state and national administrative networking and collaboration, and office support for the affirmative action officer.

The **Bookstore**, including **Mailroom/Central Receiving**, provides buying and selling of books and student course material, selling of supplies and merchandise, and management of subcontracted receiving and delivery of mail services.

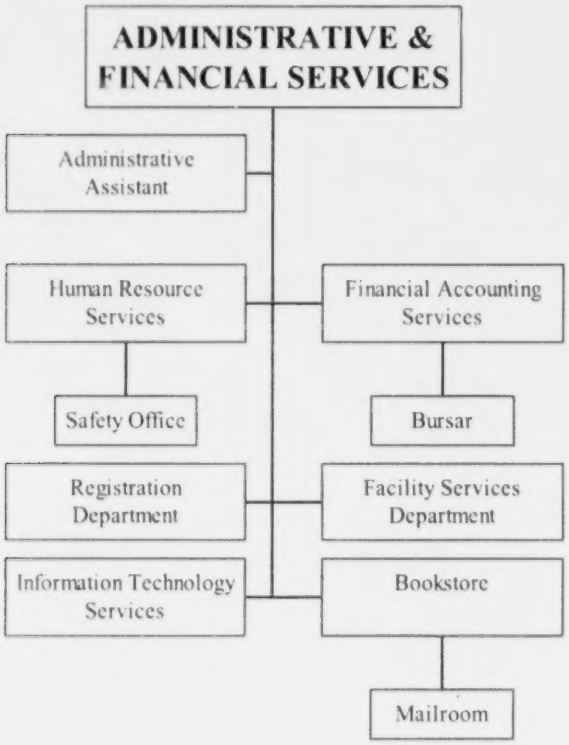
**Facilities Services** provides long-range master and operational planning, budgeting, operating, and maintaining of College facilities; remodeling, renovation and construction of facilities; infrastructure maintenance and custodial services of buildings and grounds; and acts as WCTC's property leasing agent. This department also subcontracts out housekeeping; waste and snow removal; carpentry repair; heating and air conditioning services; locksmith; painting; landscaping; architectural, mechanical, electrical, civil and environmental engineering; and security control monitoring.

**Financial Accounting Services** provides financial and accounting services that include accounts payable, accounts receivable, payroll, grant and financial aid management and billing, debt management, cash management, budgeting, accounting, internal controls monitoring, liaison to auditors, preparation of the Comprehensive Annual Financial Report, and fixed asset tracking and monitoring. This department oversees the Bursar function and subcontracted on-campus food services. This department provides accounting services to the WCTC Foundation.

**Human Resource Services** provides insurance and risk management; recruitment, selection and employment; compensation and benefits administration; employee orientation, training and development; personnel records and position control; leadership programs; performance management and improvement systems; special employee events; safety, security, health, wellness, and employee assistance programs; collective bargaining, contract administration, and employee relations; and compliance with employee and environmental laws.

**Information Technology Services** provides network and help desk support for administrative and instructional applications; database administration and information system development and support; student computing support; telecommunications and voice mail administration; host site for WISPALS library system; information technology equipment consulting and maintenance; Workforce Development Center network support; instructional technology consulting; WTCS technology and state reporting coordination/liaison; and monitoring of software license agreements.

**Registration** provides bursar, registration, student records, client reporting, student and contract billing, touch-tone student services, switchboard, and first response to student and other customer information calls.




# Long-term goals

- Increase participation in national, state, and WTCS-wide cooperative efforts and sharing of information, technology, and other resources.
- Evolve student learning-centered thinking in divisional processes.
- Improve WCTC's facilities infrastructure maintenance program to protect WCTC's investment in aging facilities.
- Improve customer satisfaction and eliminate customer complaints while providing a consistently high service level for our customers and operating within limited financial resources and overall budget restrictions.
- Reduce process turnaround time.
- Evolve direct access and one-stop student services to include registration, bursar, financial aids, admissions, and bookstore services.

# 2000/01 goals and objectives

- Achieve a 0-3% or better net profit for the Bookstore.
- Used textbook sales will equal or exceed 15% of all textbook sales for 2000/01.
- Complete construction of new buildings on time and under budget.
- By June 2000 convert the fixed asset inventory system to the Banner platform and train end users on how to access their information.
- By June 30, 2001, every department will utilize a purchasing card for small purchases.

- Lead and coordinate workplace violence prevention training.
- By June 2001 relocate the registration department to the new Technology Center building.

## Major changes

- Facilities Services' budget increased $237,219 for operating costs for the new buildings.
- Eliminated two LTE construction positions relating to the new buildings.
- Added 1 Maintenance Leader position as a result of the new buildings
- Added 3 Maintenance Helper positions as a result of the new buildings – phased in during year as each building is completed.
- Added 1 full-time and 1 part-time Receptionist as a result of the new buildings effective March 2001.
- Registration's budget was increased $3,906 for temporary receptionist help as a result of the new buildings.
- Information Technology Services' budget was increased $40,700 for operating costs for the new building.
- Reallocated funds within the division to fund the equivalent of one-half time position of additional mailroom services as a result of the new buildings.
- Increased investment earnings and related expenditure budget due to hiring a professional investment advisory management services.
- Increased security services $10,000.
- An additional $29,757 was added to the budget for environmental compliance costs.
- An additional $11,243 was added to the budget for operating costs of leased space.
- Increased postage budget for Registration $15,000 due to increased mailings.
- Transferred subcontracted security services from Facilities Services to the Human Resources Department.
- During 1999/00 WCTC joined the Wisconsin Banner Consortium and became its fiscal agent. The Banner Consortium contracts with WCTC for 6.45 FTE technology positions and WCTC gets charged for approximately 72% of consortium expenses. Reallocations made between salaries and purchased services accounts as a result.

## Achievements

*GOAL: Implement the UPS shipping system for tracking incoming and outgoing package shipments.*

- Installed a new computer system that weighs and transmits cost information to the mail machine for metering at the correct weights and allows tracking of UPS and other carrier shipments.

*GOAL: By June 1999 be year 2000 compliant and use remainder of 1999 to double-check compliance and ensure adequate contingency plans are in place for critical functions.*

- Survived the Year 2000 transition without any problems.

*GOAL: Implement Web for Student, Web for Faculty, and Web for Employee modules of the Banner software system.*

- Web for Faculty was brought on-line in fall 1999 with 23 one-hour training workshops for faculty.
- Plans are for Web for Student and Web for Employees to be brought on-line before June 2000.

*GOAL: By December 31, 1999, all departments will use a purchasing card for small purchases.*

- As of December 31, 1999, 53% of all departments were issued a purchasing card.

*GOAL: Prepare for NCA visit in February 2000 in order to receive full 10 year reaccreditation.*

- One Human Resource staff member was co-chair of the NCA reaccreditation team. WCTC received a ten-year, no findings reaccreditation recommendation from the on-site team, including a ten-year accreditation for its distance learning offerings.

*OTHER ACCOMPLISHMENTS*

- Excess Bookstore profits of $30,388 from 1998/99 were transferred from the Bookstore's retained earnings to student government to be used by the students to improve student life.
- As of December 31, 1999, 95% of all critical Financial Accounting Services' functions have at least one backup.
- Trained ten employees to conduct workplace violence prevention training for employees and initiated a college-wide effort to get staff trained.
- Revised all emergency procedures and safety brochures, including a pocket guide of safety and emergency procedures.

# Statistics

| Statistics | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Bookstore | | | | |
| Sales | $1,685,973 | $1,833,915 | $1,891,000 | $1,900,000 |
| Net profit | $50,830 | $83,093 | $57,000 | $58,000 |
| Profit as a % of sales | 3.3% | 4.5% | 3.0% | 3.0% |
| Work order satisfaction rate | 98.7% | 98.7% | 99.0% | 99.0% |
| Vacancies recruited and filled | 48 | 62 | 70 | 75 |
| Safety inspections | 27 | 25 | 28 | 28 |
| Family Medical Leave Act cases | 33 | 38 | 40 | 43 |
| Grievances coordinated | 6 | 10 | 12 | 10 |
| Moody's bond rating | Aaa | Aaa | Aaa | Aaa |
| Purchasing cards | | | | |
| # cards issued | 35 | 60 | 90 | 120 |
| Ave. # transactions/month | 40 | 150 | 225 | 400 |
| Ave. spent/month | $3,000 | $19,000 | $28,000 | $56,000 |
| Total graduates | 1,087 | 934 | 752 | 754 |
| Associate degree graduates | 438 | 349 | 344 | 350 |

## PRESIDENT'S DIVISION
## BUDGET SUMMARY

| | 1997/98 Actual | 1998/99 Actual | 1999/00 Budget | 2000/01 Budget | Change from 1999/0099 Budget $ | Change from 1999/0099 Budget % |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Institutional Revenue | $100 | $0 | $0 | $0 | $0 | 0.00% |
| Total Revenues | $100 | $0 | $0 | $0 | $0 | 0.00% |
| Salaries | $475,157 | $515,759 | $615,595 | $631,096 | $15,501 | 2.52% |
| Fringe Benefits | $141,074 | $165,688 | $207,027 | $210,413 | $3,386 | 1.64% |
| Operating Expenses | $304,455 | $376,115 | $341,670 | $348,508 | $6,838 | 2.00% |
| Total Expenditures | $920,686 | $1,057,562 | $1,164,292 | $1,190,017 | $25,725 | 2.21% |
| **Capital Projects Fund** | | | | | | |
| Capital Equipment | $31,106 | $65,260 | $13,460 | $6,655 | ($6,805) | -50.56% |
| Total Expenditures | $31,106 | $65,260 | $13,460 | $6,655 | ($6,805) | -50.56% |

**MAJOR CHANGES**

- Health and dental insurances are expected to increase 8.5%
- Wisconsin Retirement System rate decreased from 10.2% to 9.6%

# Mission statement

The **President's Office** supports and optimizes the Board's efficiency to carry out its responsibilities of policy making and monitoring of the College's mission. It provides leadership in directing and maintaining the mission in accordance with Board policy and the College.

The **Diversity Office** works to create a campus climate and to develop programs and services that value the diversity of WCTC's students, staff, and community and integrates this diversity into campus life.

**Research and Evaluation** serves the College by providing leadership and technical expertise for research, planning, and evaluation efforts which contribute to continuous improvement of the College's efficiency and effectiveness and which enable informed decision making for future growth and change.

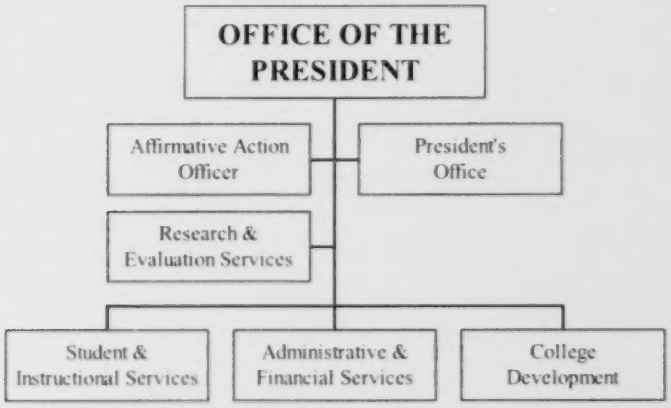
# Activities

The **President's Office** provides support for the Board, overall College leadership for educational programming, legislative activities and revenue development. It also has the responsibility for leadership and oversight of College-wide planning, research and evaluation, affirmative action and diversity efforts.

The **Diversity/Equal Opportunities Office:**

- Provides training programs and services that address diversity issues.
- Investigates student and staff harassment and discrimination complaints.
- Works with Minority Student Services, Special Services Unit, Human Resources, and other departments to recruit and retain diverse students and staff.
- Coordinates joint diversity efforts to create a campus climate that values diversity.
- Develops and monitors WCTC's Affirmative Action Plan and Minority Participation and Retention Plan.
- Serves as liaison to various community groups for the College.
- Prepares necessary state and federal statistical reports.
- Teaches Educational Diversity and Managing Diversity courses for WCTC.
- Provides Campus Violence Training to WCTC employees.

**Research and Evaluation Services** designs and coordinates institutional research studies; develops and coordinates the processes used to develop, monitor, evaluate, and modify the College's instructional offerings and services; and provides consultation and technical assistance for other research related to the College's mission, ends statements, and initiatives.



## Long-term goals

- Improve the level of service provided to customers.
- Cross-train staff so all critical functions have coverage.
- Improve staff skills through training opportunities.
- Review and categorize college-wide policies and procedures for easy reference and retrieval.
- Improve processes used for program development, evaluation and institutional research at WCTC and through the WTCS system.
- Develop and administer an effective institutional monitoring model and plan.
- Create a long-range strategic plan to provide for student accommodations.
- Develop a recruitment plan that addresses WCTC's affirmative action objectives.

## 2000/01 goals and objectives

- Document critical functions in a procedure's manual.
- Develop Diversity Directions Academy.
- Work with local community-based organizations to develop a dialogue on racism and hate crimes.
- Update the harassment and discrimination policies and code of conduct.
- Provide campus violence training to staff.
- Develop and administer the College's Institutional Effectiveness Plan.
- Coordinate 10-12 program development and major program modification studies.
- Coordinate 2-4 advanced technical certificate development projects.
- Coordinate 9 instructional program evaluations.
- Coordinate 1 comprehensive service unit/division evaluation.
- Pilot test a new survey instrument.

## Major changes

None.

## Achievements

- Developed the District's Institutional Effectiveness Model and Plan.
- Received a full ten-year reaccreditation with no conditions, focus groups or interim reports required from the North Central Accreditation evaluation in February 2000.

## Statistics

| Statistic | 1997/98 Actual | 1998/99 Actual | 1999/00 Estimate | 2000/01 Projected |
|---|---|---|---|---|
| Diversity staff training | 4 | 4 | 15 | 15 |
| Diversity activities | 10 | 6 | 10 | 10 |
| Diversity presentations | 15 | 14 | 19 | 20 |
| Program development studies | 6 | 8 | 13 | 11 |
| Advanced technical certificates | | | | |
| Development studies | 6 | 4 | 4 | 3 |
| Renewal studies | 2 | 5 | 3 | 6 |
| Program evaluation studies | 6 | 5 | 8 | 9 |
| Program modifications | 3 | 2 | 3 | 2 |
| Program suspension/discontinuance | 5 | 4 | 4 | 2 |
| Service unit evaluations | 1 | 1 | 1 | 1 |

## SPECIAL REVENUE FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| Local Government | $ 2,774,702 | $ 2,880,141 | $ 2,880,141 | $ 3,047,189 | $ 167,048 | 5.80% |
| State | $ 590,841 | $ 742,489 | $ 742,489 | $ 851,355 | $ 108,866 | 14.66% |
| Program Fees | $ 19,808 | $ - | $ - | $ - | $ - | 0.00% |
| Material Fees | $ 16,680 | $ - | $ - | $ - | $ - | 0.00% |
| Other Student Fees | $ 1,681 | $ - | $ - | $ - | $ - | 0.00% |
| Contracted Training Revenue | $ 434,007 | $ 384,213 | $ 384,213 | $ 227,777 | $ (156,436) | -40.72% |
| Federal | $ 1,382,203 | $ 1,497,991 | $ 1,810,991 | $ 1,424,699 | $ (386,292) | -21.33% |
| Total Revenue | $ 5,219,922 | $ 5,504,834 | $ 5,817,834 | $ 5,551,020 | $ (266,814) | -4.59% |
| Salaries | $ 3,505,503 | $ - | $ 3,989,875 | $ - | $ (3,989,875) | -100.00% |
| Fringe Benefits | $ 995,005 | $ - | $ 1,259,139 | $ - | $ (1,259,139) | -100.00% |
| Operating Expenditures | $ 795,784 | $ 6,191,040 | $ 1,341,499 | $ 6,051,020 | $ 4,709,521 | 351.06% |
| Total Expenditures | $ 5,296,292 | $ 6,191,040 | $ 6,590,513 | $ 6,051,020 | $ (539,493) | -8.19% |

The Special Revenue Fund is used to account for the proceeds and related financial activities of specific revenue sources that are legally restricted to expenditures for specified purposes, mainly state and federal grants.

When preparing the Special Revenue Fund, staff submit proposed budgets based upon projected grants to be received. The financial summary shown in this section identifies the projected grants to be received. When budgeting the expenditure side of the grants, the expenditure budget is placed into a contingency fund. As the award lettters are received for each grant, a budget transfer is done transferring the funds from the contingency fund to the appropriate expenditure accounts for each grant.

If a grant is discontinued, the District needs to make a decision on whether or not to continue with the service. If the service is continued, the activity would be transferred to the General Fund since it is fully funded with tax levy. Much of the funding for the Women's Development Center was through the Carl Perkins funds. WCTC is not projecting that it will receive as much Carl Perkins funds in the future. WCTC is currently exploring other sources of funds that could cover this service. If funds are not found, this program will be transferred to the General Fund and funds reallocated within the General Fund to cover the expenditures. The program will also be reviewed to determine the level of service to be provided in the General Fund.

A 5.8% increase to the tax levy was allowed in this fund. This fund was budgeted based upon the projected grants to be received and calculating the necessary match, with the match portion not exceeding the available tax levy.

Based upon the fluctuation of which grants we may receive and what the funding source is, there can be wide variations in the amounts budgeted in the Special Revenue Fund from one year to another.

| Grant | 1998/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 2000/01 External Funds | 2000/01 Local Funds | 2000/01 Total Budget |
|---|---|---|---|---|---|---|
| **Vocational Education Act** | | | | | | |
| Tech Prep Consortium | 67,707 | 77,792 | 70,000 | 70,000 | 2,528 | 72,528 |
| Learning Place Remedial Serv | 236,696 | 118,925 | 98,233 | 50,451 | 50,450 | 100,901 |
| Careers in Automotive | 31,078 | 7,960 | 0 | 0 | 0 | 0 |
| Designing Life Options | 150,865 | 86,944 | 0 | 0 | 0 | 0 |
| Internet for High Wage Careers | 17,883 | 6,292 | 0 | 0 | 0 | 0 |
| Think Non-Tradition—Electr | 42,786 | 12,960 | 34,986 | 17,493 | 17,493 | 34,986 |
| External Programs Office | 222,338 | 310,000 | 297,787 | 0 | 310,000 | 310,000 |
| Program Improvement | 0 | 0 | 24,597 | 12,594 | 12,003 | 24,597 |
| Disadvantaged Student Asst | 50,886 | 108,893 | 39,428 | 21,685 | 17,742 | 39,427 |
| Supplemental Serv HIP/VIP | 18,255 | 7,717 | 0 | 0 | 0 | 0 |
| Counselor Special Needs | 40,074 | 70,269 | 49,348 | 24,969 | 59,480 | 84,449 |
| College Completion | 92,199 | 103,231 | 180,911 | 90,455 | 90,456 | 180,911 |
| **Job Training Partnership Act** | | | | | | |
| JTPA 8% Non-Traditional Occ | 0 | 50,286 | 42,424 | 0 | 0 | 0 |
| Job Skills | 2,239 | 10,000 | 0 | 0 | 0 | 0 |
| Access Industries/Kelley Door | 0 | 0 | 0 | 0 | 0 | 0 |
| Amron/Best Buy Dislocated Wkr | 4,912 | 0 | 0 | 0 | 0 | 0 |
| JTPA Vocational Assessment | 8,918 | 7,794 | 7,695 | 0 | 0 | 0 |
| Stokely Dislocated Worker | 2,923 | 0 | 0 | 0 | 0 | 0 |
| Title III Vocational Assessment | 4,591 | 4,770 | 0 | 0 | 0 | 0 |
| 4 Plant Closing Dislocated Wkr | 2,072 | 0 | 0 | 0 | 0 | 0 |
| JTPA Sieman's Dislocated Wkr | 0 | 0 | 1,000 | 0 | 0 | 0 |
| JTPA Slot-In Self-Paced Instr | 0 | 0 | 100 | 0 | 0 | 0 |
| **Job Opportunity/Basic Skills** | | | | | | |
| Districtwide Assessment | 0 | 188,056 | 0 | 0 | 0 | 0 |
| **Adult Education Act** | | | | | | |
| ABE Districtwide | 277,404 | 273,342 | 270,413 | 0 | 300,859 | 300,859 |
| ABE Institutionalized | 79,763 | 86,000 | 75,174 | 89,238 | 0 | 89,238 |
| ABE Staff Development | 16,704 | 0 | 0 | 0 | 0 | 0 |
| Adult Basic Education/GOAL | 976,888 | 985,700 | 979,511 | 142,800 | 835,400 | 978,200 |
| **General Purpose Revenue** | | | | | | |
| Curriculum Develop/Internet | 9,763 | 0 | 0 | 0 | 0 | 0 |
| Network ATC | 0 | 46,867 | 25,000 | 0 | 0 | 0 |
| Custom Products Workplace Ed | 37,955 | 0 | 0 | 0 | 0 | 0 |
| Eaton Corp Workplace Education | 0 | 0 | 0 | 0 | 0 | 0 |
| Electromotive | 27,736 | 40,000 | 40,000 | 0 | 0 | 0 |
| Plasticon | 31,842 | 32,000 | 32,000 | 0 | 0 | 0 |
| Basic Education Transition | 59,567 | 60,000 | 60,000 | 45,000 | 15,000 | 60,000 |
| Basic Skills Expansion | 163,783 | 188,100 | 188,100 | 155,100 | 38,400 | 193,500 |
| Technology Expansion | 27,003 | 32,000 | 32,000 | 24,000 | 8,000 | 32,000 |
| Electro-Mechanical Tech Curr | 1,716 | 0 | 0 | 0 | 0 | 0 |
| Welding/Febrication Program | 0 | 0 | 0 | 67,299 | 0 | 67,299 |
| Mold & Die Design Curriculum | 18,157 | 0 | 0 | 0 | 0 | 0 |
| Nox Mitigation Exp Bud | 0 | 0 | 0 | 43,812 | 10,953 | 54,765 |
| Construction/Building Trades | 0 | 97,779 | 0 | 51,079 | 0 | 51,079 |
| Mechanical Design Core | 0 | 0 | 0 | 60,000 | 0 | 60,000 |
| Dental Hygiene Statewide | 0 | 0 | 11,000 | 0 | 0 | 0 |
| LPN Statewide Curriculum | 0 | 0 | 31,500 | 0 | 0 | 0 |
| Educational Specialist | 0 | 0 | 0 | 58,620 | 0 | 58,620 |
| Speech/Language Program | 0 | 99,743 | 96,459 | 0 | 0 | 0 |

| Grant | 1198/99 Actual | 1999/00 Adopted Budget | 1999/00 Modified Budget | 2000/01 External Funds | 2000/01 Local Funds | 2000/01 Total Budget |
|---|---|---|---|---|---|---|
| **General Purpose Revenue (cont)** | | | | | | |
| Technology in Teaching | 43,141 | 52,000 | 39,150 | 40,125 | 0 | 40,125 |
| Technology in Teaching Match | 0 | 0 | 41,688 | 0 | 0 | 0 |
| WISCIC/SE WI WMEP | 57,893 | 57,708 | 67,895 | 50,921 | 16,974 | 67,895 |
| Minority Student Retention | 36,306 | 59,945 | 57,923 | 43,476 | 14,492 | 57,968 |
| Special Needs Transition | 52,735 | 75,377 | 75,377 | 25,000 | 53,816 | 78,816 |
| AODA Specialist | 35,077 | 37,000 | 35,500 | 37,000 | 1,000 | 38,000 |
| Displaced Homemaker | 27,491 | 28,211 | 28,039 | 33,423 | 3,713 | 37,136 |
| **Other Federal** | | | | | | |
| DVR Office Aide 2000 | 57,647 | 106,728 | 73,981 | 102,374 | 27,707 | 130,081 |
| DVR Work Success | 0 | 42,478 | 42,478 | 0 | 0 | 0 |
| School to Work | 46,598 | 92,217 | 104,000 | 99,158 | 0 | 99,158 |
| School to Work Generac | 0 | 0 | 0 | 41,980 | 0 | 41,980 |
| Community Career Center | 87,536 | 76,000 | 74,872 | 0 | 80,940 | 80,940 |
| DVR Work Success | 0 | 0 | 0 | 35,841 | 15,216 | 51,057 |
| DVR Nursing Assistant | 8,834 | 33,157 | 0 | 0 | 0 | 0 |
| DVR Workplace Success Skills | 0 | 0 | 41,075 | 35,841 | 2,400 | 38,241 |
| Even Start Family Literacy | 47,671 | 75,337 | 77,076 | 56,000 | 0 | 56,000 |
| School to Work YA Instruction | 4,941 | 46,152 | 0 | 0 | 0 | 0 |
| IM 240 Instruction | 3,680 | 0 | 11,388 | 0 | 0 | 0 |
| NSF Tech Span | 121,514 | 200,000 | 258,000 | 0 | 0 | 0 |
| ESL Civic Literacy | 0 | 0 | 0 | 9,012 | 0 | 9,012 |
| Tiny Tech Child Care Center | 0 | 0 | 6,250 | 5,000 | 1,250 | 6,250 |
| Economic Development Growth | 0 | 2,700 | 2,700 | 2,700 | 0 | 2,700 |
| School to Work Reserve Grant | 5,482 | 0 | 0 | 0 | 0 | 0 |
| DVR Evaluation 2000 | 0 | 0 | 145,034 | 120,000 | 30,000 | 150,000 |
| DVR Evaluation 1999 | 143,745 | 178,558 | 41,683 | 0 | 0 | 0 |
| DVR Office Aide 2000 | . | 0 | 0 | 28,802 | 0 | 28,802 |
| DVR Interpreter | 100,846 | 104,937 | 19,193 | 0 | 0 | 0 |
| DVR Interpreter 2000 | 0 | 0 | 81,190 | 87,931 | 4,578 | 92,509 |
| WI Manufacturing Ext Partner | 163,593 | 167,572 | 290,070 | 141,754 | 0 | 141,754 |
| DVR Job Coaching | 0 | 1,000 | 1,000 | 0 | 0 | 0 |
| DVR Placement 2000 | 0 | 0 | 27,000 | 36,832 | 0 | 36,832 |
| DVR Placement 1999 | 32,880 | 36,732 | 7,932 | 0 | 0 | 0 |
| DVR School to Work 2000 | 52,249 | 65,102 | 60,491 | 69,962 | 13,027 | 82,989 |
| DVR Work Experience 2000 | 0 | 0 | 24,136 | 31,827 | 3,515 | 35,342 |
| DVR Work Experience 1999 | 18,228 | 33,886 | 5,862 | 0 | 0 | 0 |
| **Other State** | | | | | | |
| Worker Success Skills | 0 | 0 | 0 | 0 | 0 | 0 |
| National Registry EMT Training | 6,040 | 0 | 12,330 | 12,000 | 0 | 12,000 |
| Prep Prospective Adoptive | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Motorcycle 2000 | 77,011 | 0 | 40,000 | 80,000 | 0 | 80,000 |
| Motorcycle Drivers Education | 4,711 | 50,000 | 0 | 15,000 | 0 | 15,000 |
| Motorcycle Instructor Prep | 4,150 | 0 | 0 | 0 | 0 | 0 |
| Instructor Occ Competency Prog | 11,264 | 9,600 | 9,738 | 4,500 | 4,500 | 9,000 |
| Quality Child Care | 0 | 0 | 6,200 | 5,000 | 1,200 | 6,200 |
| **Other** | | | | | | |
| Learning Place Districtwide | 186,999 | 206,568 | 261,269 | 0 | 308,883 | 308,883 |
| Oconomowoc 118.15 Class-size | 27,520 | 28,176 | 28,410 | 28,410 | 0 | 28,410 |
| Waukesha 118.15 Class-size | 36,681 | 40,210 | 65,837 | 65,837 | 0 | 65,837 |
| Districtwide Assessment | 151,183 | 0 | 183,805 | 0 | 229,096 | 229,096 |
| Interactive Curriculum Develop | 80,678 | 81,863 | 82,337 | 0 | 0 | 0 |

| Grant | 1998/99 | 1999/00 | | 2000/01 | | |
|---|---|---|---|---|---|---|
| | Actual | Adopted Budget | Modified Budget | External Funds | Local Funds | Total Budget |
| **Other** | | | | | | |
| Domestic Violence | 32,200 | 20,000 | 30,977 | 14,000 | 6,000 | 20,000 |
| New Directions | 7,200 | 7,200 | 7,025 | 2,200 | 5,000 | 7,200 |
| People to People | 43,366 | 15,000 | 39,856 | 10,000 | 5,000 | 15,000 |
| Community Nursing | 19,289 | 21,600 | 25,311 | 0 | 0 | 0 |
| International Project Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Career Quest | 13,929 | 20,505 | 24,000 | 0 | 20,488 | 20,488 |
| Hispanic Worker Upgrade | 40,000 | 40,000 | 40,000 | 0 | 40,000 | 40,000 |
| MSP School to Work | 43,994 | 48,452 | 46,834 | 0 | 50,148 | 50,148 |
| Workplace Success Curriculum | 0 | 0 | 4,500 | 0 | 0 | 0 |
| WI Regional Training Partner | 12,500 | 12,750 | 12,750 | 0 | 12,750 | 12,750 |
| Interpreter Services District | 14,559 | 12,456 | 12,456 | 0 | 12,929 | 12,929 |
| FFI Student Materials | 0 | 6,500 | 0 | 0 | 0 | 0 |
| Fire Certification Test | 0 | 8,725 | 0 | 0 | 0 | 0 |
| National Registry EMT Testing | 0 | 12,330 | 12,330 | 12,330 | 0 | 12,330 |
| Youth for Underestanding | 86,002 | 0 | 1,660 | 0 | 0 | 0 |
| WI Center for Mfg & Production | 0 | 0 | 89,969 | 95,000 | 0 | 95,000 |
| Job Skills Success | 0 | 0 | 0 | 0 | 0 | 0 |
| Women's Development Center | 0 | 0 | 150,517 | 0 | 0 | 0 |
| Job Placement & Retention | 17,670 | 0 | 19,529 | 0 | 0 | 0 |
| **General Institution** | | | | | | |
| Financial Accounting | 58,744 | 65,545 | 70,572 | 0 | 73,254 | 73,254 |
| College Development | 182,652 | 204,133 | 181,914 | 0 | 188,827 | 188,827 |
| Development Services | 123,113 | 118,813 | 139,336 | 0 | 167,957 | 167,957 |
| Carryover Grants | 142,047 | 0 | 0 | 0 | 0 | 0 |
| Match for Other Grants | 0 | 474,397 | 562,402 | 0 | 383,765 | 383,765 |
| **Total** | 5,296,292 | 6,191,040 | 6,590,513 | 2,503,831 | 3,547,189 | 6,051,020 |

## CAPITAL PROJECTS FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| State | $ 15,992 | $ 105,873 | $ 105,873 | $ 43,061 | $ (62,812) | -59.33% |
| Investment Income | $ 103,666 | $ 530,000 | $ 530,000 | $ 331,104 | $ (198,896) | -37.53% |
| Other Institutional Revenue | $ 12,847 | $ - | $ - | $ - | $ - | 0.00% |
| Federal | $ 52,471 | $ - | $ - | $ - | $ - | 0.00% |
| Total Revenue | $ 184,976 | $ 635,873 | $ 635,873 | $ 374,165 | $ (261,708) | -41.16% |
| Capital Equipment | $ 3,966,070 | $ 5,293,673 | $ 5,748,356 | $ 8,233,785 | $ 2,485,429 | 43.24% |
| Capital Projects | $ 2,657,896 | $ 14,920,200 | $ 27,402,491 | $ 1,912,000 | $ (25,490,491) | -93.02% |
| Total Expenditures | $ 6,623,966 | $ 20,213,873 | $ 33,150,847 | $ 10,145,785 | $ (23,005,062) | -69.40% |

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of capital assets and remodeling other than those financed by enterprise and trust funds.

The 1999/00 budget contains the majority of the capital expenditures for the approved $26.3 million referendum along with some of the referendum-related equipment costs. The 2000/01 budget contains $4,043,061 of capital equipment for ongoing operations, $1,912,000 for ongoing capital projects, and $4,233,785 for referendum-related capital equipment and furniture for the new buildings.

WCTC will be utilizing $1,395,373 of reserves to fund some of these expenditures. A portion of these reserves were the result of bond issues in the current fiscal year. In addition, during 1999/00 WCTC transferred $1.5 million of fund balance from the General Fund to the Capital Projects Fund to fund remodeling projects of vacated space so it would not need to issue debt for some of these costs.

# CAPITAL PROJECTS FUND

The Capital Projects Fund contains two types of activities:

- Capital equipment purchases
- Capital projects

## Definitions

**Capital equipment** is defined as furniture or equipment with a value of $500 or more and a life of two years or more. All capital equipment budgets are contained within this fund with the exception of enterprise activity purchases (Enterprise Fund) or trust activity purchases (Fiduciary Fund). Any items not meeting the above definition are charged to an operational fund (i.e. General Fund or Special Revenue Fund).

**Capital projects** consists of the following activities:

- **New construction** – New construction consists of adding additional square footage to an existing building or adding a new building.
- **Land purchases**
- **Building improvements** – This consists of the following:
- **Infrastructure** (i.e. replacement of roofs) to extend the useful life of the asset
- **Retrofitting** (i.e. changing a classroom to a lab) to extend the useful life of the asset and meet the needs of the College and its students
- **Site improvements** (i.e. sidewalk replacements, underground piping replacement) to extend the useful life of the asset

## Statutory limitations

New construction, building additions, and land purchases are limited to no more than $500,000 every two years without passing a referendum. New construction, building additions, and land purchases also require approval by the Wisconsin Technical College System Board. Bond issues for site improvements are limited to $500,000 per issue unless approved through a referendum. Bond issues for new construction, land purchases, or building additions or improvements are limited to $500,000 per issue unless approved through a referendum.

The Wisconsin Technical College System Board has defined the definition for capital equipment, which has been identified above.

## Capital budgeting/planning policy

WCTC has a capital planning process that consists of a Master Facility Plan, formal replacement schedules/plans, and a new needs schedule. Based upon information contained in these schedules, the District is able to project out what funding will be needed in future years to maintain and/or improve its programs and services.

WCTC prides itself on being on the leading, sometimes bleeding, edge of new programs and services. In order to accomplish this, WCTC needs to keep abreast of the fast-paced changes taking place in the technology industry. This has caused WCTC to spend many resources over the past few years on its technology infrastructure. Due to the fast pace of technology changes and the need to train students on the current technology, it is necessary to replace our computers and other related equipment regularly, approximately every three years. This has necessitated an increase in our capital equipment budget over the past few years.

WCTC strives to maintain its buildings in good condition in order to extend its useful life. This often results in retrofitting various rooms or sections of buildings so they can

be used for a different purpose than previously in order to extend the useful life of the building and to meet our programmatic needs.

## Current condition

The majority of the buildings on the WCTC campus were constructed in the 1970's. As a result, over the next few years many infrastructure improvements will need to be made in order to extend the useful life of the buildings.

The age of technology has arrived. In the past, much of our capital equipment has lasted 10 – 20 years and it was predictable when it would need to be replaced. Replacement schedules and long-range planning was fairly easy. Today the majority of our capital equipment dollars are going for the purchase of computer and related technology. This technology is changing very rapidly. As a result, predicting our needs long-term is more difficult. In addition, because the technology is changing so rapidly, we must replace our equipment that much faster, which equates to the need for a larger capital equipment budget and the need to have a sound technology infrastructure in place.

As we implement new instructional programs, new equipment is needed for them, many of which are computer or technology related. As WCTC revises its curriculum to stay current, the use of the computer in the classroom and by the instructor is creating more demands to keep current with technology. WCTC also uses distance learning and the Internet for many of its courses. This cannot be done without adequate equipment.

It has become difficult to absorb all current needs within the budget constraints imposed by the WCTC Board. This budget was prepared within the guidelines established by the Board, however, some requested items were not accommodated within this budget.

## Funding of capital equipment and capital projects

WCTC issues general obligation promissory notes or general obligation bonds to provide the funds for capital equipment and capital projects. The proceeds of these notes are recorded in the Capital Projects Fund and the payment of the principal and interest is recorded in the Debt Service Fund. WCTC may also receive grant funds to cover the cost of some capital equipment items. These funds are recorded in this fund. Any interest earned from the proceeds of the debt issuance is also recorded in this fund.

## Operating impacts

**Capital equipment** – Operating impacts are generally minimal. Operating impacts may consist of maintenance agreements, utility costs, etc. However, the majority of the capital equipment purchases are replacements and operating costs for the new piece of equipment is usually offset by a reduction in the operating costs of the old piece of equipment.

**New construction** – New construction will always result in an impact to operational costs. However, sometimes these costs are minimized at the time of construction due to the following situations:

- Previously leased space to conduct the program prior to adding the new space; the leased space costs will be eliminated once the new space is available.
- Positions have already been created to conduct the program in the leased space.
- Utility costs will be added for the new construction.

**Building and site improvements** – Operating impacts are generally minimal. WCTC tries to maintain its facilities and land in good shape in order to keep repairs at a minimum. These improvements may result in a reduction of repair and maintenance costs.

# Impact of referendum

On April 6, 1999, the voters narrowly approved the District to issue $26,300,000 of general obligation bonds in order to finance new construction and infrastructure improvements. The major components of this referendum proposal were:

- **Health Occupations Building and Service Occupations Addition** – WCTC is the hub of training for Waukesha County law enforcement, firefighting and emergency services. A $4.6 million Health Occupations Building and an addition to the existing Service Occupations Building will provide for expanded programming and modernized hands-on labs for students in health-related and protective services programs: nursing, law enforcement, surgical technician, firefighting, medical assistant, emergency medical technician and nursing assistant.

- **Technology Center** – All of WCTC's instructional programs use technology. A new $12.5 million Technology Center will provide centralized open computer labs and upgraded, technologically advanced library services for students. In addition, it will serve as a business community resource center equipped with training rooms featuring the latest technology. This building will also be used as the front door for services to students, including registration, admissions, financial aids, student commons and cafeteria.

- **Printing, Publishing, and Graphic Arts Building** – The greater Waukesha County area employs approximately 9,000 people in the printing industry at over 160 firms. There is a tremendous need for both entry-level and continuing education training. WCTC's current printing and publishing program is confined to offering evening-only courses at Sussex Hamilton High School. A new $5.4 million Printing, Publishing, and Graphics Arts Building will be used to expand WCTC's printing and publishing program. In addition, an addition will be added to this building to house some of the construction technology programs.

- **Infrastructure Improvements** – Many of WCTC's buildings and infrastructure were built in the 1970's and are in need of upgrades. Approximately $3.8 million will be used to upgrade and improve infrastructure such as fire safety devices, electrical circuitry, cooling and water lines, data cabling, and more.

The state approved the above projects at $25,298,000 instead of $26,300,000. WCTC will build these buildings within the state-approved amount. It is the intention of WCTC to utilize any remaining funds for remodeling of vacated space that will need to be retrofitted for other purposes.

In addition to the $26,300,000 to be used for new construction and infrastructure improvements, WCTC expects to incur the following costs related to this expansion:

- **Capital equipment and furniture** needs for the new buildings are expected to cost an additional $7,060,000. It is anticipated that $1,400,000 of these costs will be covered through donations, leaving $5,660,000 to be covered by debt proceeds. Most of these costs will occur in the 2000/01 fiscal year.

- **Operational costs** for the new buildings are projected to be $3,448,356 with $767,840 of related revenues. These costs will be phased in over three to four years as the various buildings are completed.

# 2000/01 CAPITAL EQUIPMENT/PROJECTS BUDGET REQUEST SUMMARY

| Description | Amount |
|---|---|
| Instructional and Student Services Division | 6,268 |
| Business Occupations Division | 841,177 |
| Academic Support Division | 271,565 |
| Industrial Occupations Division | 1,008,106 |
| Service and Health Occupations Division | 295,228 |
| General Education and Student Services Division | 82,490 |
| Instructional Resources Division | 567,572 |
| Admissions Division | 7,400 |
| College Development Division | 18,879 |
| Administrative and Financial Services Division | 340,505 |
| Office of the President Division | 6,655 |
| **Subtotal** | **3,445,845** |
| WTCS Foundation – Capital Equipment Participation Project | 54,000 |
| District Board Contingency Fund | 500,155 |
| **Subtotal Capital Equipment** | **4,000,000** |
| Capital Projects Requests | 1,000,000 |
| **Subtotal (to be funded through issuance of general obligation debt) – ongoing services** | **5,000,000** |
| Capital projects funded through use of fund balance | 912,000 |
| Equipment to be purchased with external funds | 43,061 |
| Transfer from General Fund | 54,620 |
| Capital equipment/furniture needed for referendum (funded through $3,885,000 debt issuance this year with balance from debt issuance in prior year) | 4,136,104 |
| **Grand total** | **10,145,785** |

# 2000/01 Capital Equipment Summary
# Ongoing Operations

| Description | Amount |
|---|---|
| **Student and Instructional Services Division** | |
| 1 printer | 2,500 |
| 2 computers | 3,768 |
| **Total Student and Instructional Services** | 6,268 |
| | |
| **Business Occupations Division** | |
| 6 multimedia projection units | 34,000 |
| 6 LCD projectors | 34,350 |
| 1 video tape instruction resource material | 10,000 |
| 1 electronic white board | 3,000 |
| 87 computers | 214,845 |
| 10 printers | 34,254 |
| Software | 22,900 |
| Printing/publishing equipment | 293,200 |
| 7 servers | 35,500 |
| Network equipment | 159,128 |
| **Total Business Occupations Division** | **841,177** |
| | |
| **Academic Support Division** | |
| 1 human heart model | 900 |
| 1 set ESL books and audio tapes | 6,000 |
| 1 photocopier | 3,000 |
| Furniture for Waukesha Campus remodeling project | 41,562 |
| 95 computers | 171,000 |
| Software | 47,303 |
| 1 printer | 1,800 |
| **Total Academic Support Division** | **271,565** |
| | |
| **Industrial Occupations Division** | |
| 1 non-invasive patient monitor | 2,700 |
| 1 GMAW/SMAW/GTAW combo power source w/feeder | 6,100 |
| 2 oil furnaces | 1,900 |
| 2 supplied air systems | 2,800 |
| 1 mortar mixer stone | 6,950 |
| 1 Cisco training equipment set | 15,000 |
| 10 milling machines | 170,000 |
| 2 refrigeration condensing units | 1,500 |
| 1 small deck grates and filters | 3,500 |
| 1 drill bit sharpener | 863 |
| 2 bio-med monitors | 5,000 |
| 2 EZ-tracks | 56,000 |
| 3 tool boxes | 3,000 |
| 1 garment filter update for prep deck | 1,800 |
| 3 12" slide compound miter saw | 2,065 |
| 4 pulse oximeters | 6,000 |
| 2 cabinets, shelving, drawers for tool crib | 28,000 |
| 2 tool sets | 2,200 |
| 1 hardness tester | 6,500 |
| 1 15 ½" deluxe planer w/stand | 1,106 |
| 1 monitor/TV w/ceiling mount | 750 |

| | |
|---|---|
| **Industrial Occupations Division (continued)** | |
| 3 video training sets | 8,260 |
| 1 hydraulic bender w/shoes | 10,000 |
| 2 electro-hydraulic mobile valve kits | 6,000 |
| 2 3" 48" belt sander | 1,619 |
| 2 distance learning instructional packages | 10,000 |
| 1 chiller | 7,000 |
| 1 PVC conduit bender | 5,000 |
| 1 11 cubic foot concrete mixer | 11,350 |
| 3 copy machines | 6,200 |
| 1 heat tracer | 1,500 |
| 2 electronic indicators | 4,000 |
| 1 soil test concrete compression testing | 9,830 |
| 2 6 x 12 surface grinders | 14,000 |
| 1 208/480 three-phase transformer | 4,500 |
| 1 welder | 3,000 |
| 1 sonet equipment, fiber optics | 100,000 |
| 1 cutter grinder | 5,000 |
| 2 electrical workstations | 20,000 |
| 1 fork truck | 2,000 |
| 5 10 boards and lab volt equipment | 32,000 |
| 1 modular fixturing kit | 10,000 |
| 2 megometers | 1,200 |
| 1 balancing equipment | 3,000 |
| 1 WAN/LAN analyzer | 25,000 |
| 1 5 HP motor for exhaust fan | 600 |
| 1 forklift | 8,000 |
| 1 hydraulic press | 3,000 |
| 1 smart board whiteboard w/stand | 2,500 |
| 1 GMAW/FCAW 110 volt power source | 1,218 |
| 1 disk brake lathe | 5,000 |
| 1 14" engine lathe | 15,000 |
| 1 drum brake lathe | 5,000 |
| 2 scan tools | 5,000 |
| 1 SMAW/GMAW pulsed inverter w/dual feeder | 6,900 |
| 2 fluke 98 scopes | 5,000 |
| 1 machine tooling | 2,500 |
| 1 frofilometer | 1,700 |
| 74 computers and components | 206,640 |
| 11 printers | 17,300 |
| Software | 60,355 |
| 2 plotters | 12,200 |
| 1 scantron machine | 4,500 |
| 3 projectors | 16,500 |
| 1 smartboard | 5,000 |
| **Total Industrial Occupations Division** | **1,008,106** |
| | |
| **Service and Health Occupations Division** | |
| 6 mobile pre-clinic simulators | 36,000 |
| 3 projectors | 13,500 |
| 1 video system | 25,000 |
| 2 smoke machines | 1,600 |
| 10 sewing machines | 12,650 |
| 4 mannikins | 5,682 |
| 1 x-ray developer | 5,500 |
| 1 document camera | 2,500 |

| | |
|---|---|
| **Service and Health Occupations Division (continued)** | |
| 1 upholstery forming unit | 800 |
| 5 mixers | 14,000 |
| 1 beverage dispensing system | 1,500 |
| 1 radiography unit | 21,500 |
| 1 police sedan | 22,000 |
| 1 scantron machine | 2,000 |
| 1 camcorder and tripod | 2,000 |
| 2 major surgery instrument sets | 12,800 |
| 4 salon chairs | 9,332 |
| 1 mayo stand | 1,000 |
| 1 physical ability equipment | 15,375 |
| Software | 10,000 |
| 1 ATL equipment | 6,789 |
| 3 printers | 10,800 |
| 19 computers | 62,900 |
| **Total Service and Health Occupations Division** | **295,228** |
| | |
| **General Education and Student Services Division** | |
| 1 fax machine | 890 |
| 1 camcorder | 600 |
| 1 portable conductivity meter | 986 |
| 1 electric jogging treadmill | 5,800 |
| 1 vascular system model | 3,900 |
| 2 multi-media support units | 6,000 |
| 1 lymphatic circulation model | 1,100 |
| 2 portable pH meters | 1,100 |
| 2 projectors | 8,600 |
| 1 scantron unit | 3,000 |
| 1 rotational system lab pac | 4,865 |
| 1 digital microscope | 4,200 |
| 1 spectrophotometer lab kit | 956 |
| 1 digital function generator | 3,810 |
| 14 computers | 27,833 |
| 3 printers | 4,700 |
| 2 digital cameras | 2,250 |
| 2 scanners | 1,900 |
| **Total General Education and Student Services Division** | **82,490** |
| | |
| **Instructional Resources Division** | |
| 68 tables | 37,315 |
| 1 audio visual equipment | 15,772 |
| 1 distance learning network switch | 87,000 |
| 1 compressed video conference room supplement | 6,000 |
| 4 filing cabinets | 2,000 |
| Conference center furniture | 25,000 |
| 2 distance learning classroom supplements | 14,000 |
| 1 server | 52,000 |
| 2 ERIC microfiche cabinets | 3,500 |
| 1 library desensitizing unit | 2,100 |
| 1 window treatments | 1,600 |
| 1 video recorder | 4,500 |
| 1 video projector | 4,500 |
| 1 digital camera | 1,500 |
| 91 computers | 226,493 |
| Software | 47,007 |

| | |
|---|---|
| 3 printers | 14,500 |
| 14 barcode readers | 21,500 |
| 1 scanner | 1,285 |
| **Total Instructional Resources Division** | **567,572** |
| | |
| **Admissions Division** | |
| 4 computers | 7,400 |
| **Total Admissions Division** | **7,400** |
| | |
| **College Development Division** | |
| 6 computers | 17,879 |
| 1 printer | 1,000 |
| **Total College Development Division** | **18,879** |
| | |
| **Administrative and Financial Services Division** | |
| 1 flatbed truck with salter | 50,000 |
| 1 chilled water pumps | 12,000 |
| 1 filtration system | 7,500 |
| 1 HVAC upgrade | 15,000 |
| 1 hot water pumps | 12,000 |
| 1 folding/inserting machine | 12,000 |
| 1 fax machine | 2,500 |
| 1 charbroiling unit | 2,500 |
| 13 computers | 35,630 |
| 4 printers | 11,275 |
| 1 LCD projector | 6,000 |
| Software | 51,000 |
| Network equipment | 60,000 |
| 1 fileserver | 30,000 |
| Telephone upgrade | 33,100 |
| **Total Administrative and Financial Services Division** | **340,505** |
| | |
| **Office of the President Division** | |
| 3 computers | 6,655 |
| **Total Office of the President Division** | **6,655** |
| | |
| **Miscellaneous** | |
| WTCS Foundation – Capital Equipment Participation Project | 54,000 |
| District Board Contingency Fund | 500,155 |
| **Total Miscellaneous** | **554,155** |
| | |
| **Total Capital Equipment – Ongoing Services** | **3,445,845** |

# 2000/01 Capital Projects Summary
# Ongoing Operations

| Description | Amount |
|---|---|
| ***Parking lt rconfiguration – Printing Building*** | 320,000 |
| Provides for the reconfiguration and resurfacing of lots 12 – 22 to better accommodate traffic and reduce the pedestrian conflicts near the Printing Building. | |
| ***Pewaukee Campus – replace 7,000 sq ft of walkways*** | 30,000 |
| Provides for the replacement of walkways behind the Business Occupations lecture halls to eliminate a potential safety hazard caused by deteriorating concrete. | |
| ***Main Street (Steele) Property – Sewer/water hookup*** | 29,000 |
| Provides for sewer and water hookup to the Village of Pewaukee as a condition of annexation of the property to the village. | |
| ***Service Occupations Building – Remodeling subsequent to referendum*** | 500,000 |
| Provides for the reallocation of vacated space in the Service Occupations building for classroom, labs, offices, and conference room space. | |
| ***I213/214 – Reconfigure for network labs*** | 38,000 |
| Permits the installation of power and voice/data wiring to accommodate the increased demand to provide training in the field of information technology | |
| ***Main Street (Steele) property land purchase*** | 50,000 |
| Provides for the purchase of the building structure (Main Street property) from the WCTC Foundation. | |
| ***Main Street (Steele) property building purchase*** | 150,000 |
| Provides for the purchase of the building structure (Main Street property) from the WCTC Foundation. | |
| ***Business Occupations building – roof replacement*** | 420,000 |
| Provides for the replacement of existing 30 year old roof to eliminate problems from water leakage. | |
| ***BO209 – Reconfigure office space*** | 30,000 |
| Provides for the conversion of adjacent space created by a connecting hallway to the Technology Center into offices. | |
| ***I134 – EST Equipment relocation*** | 200,000 |
| Provides for relocation of the Environmental Service Technician Apprentice Program. | |
| ***CT116 – Electric/gas/water/drains/fire wall for Plumbing Lab*** | 70,000 |
| Permits the use of demonstration equipment for classes in plumbing, electricity, and mechanical systems. | |
| ***C002/003 – Reconfigure for offices and food sales outlet*** | 50,000 |
| Permits the reconfiguration of vacated space into a food sales outlet for the Culinary Arts Program and support staff offices. | |
| ***Landscape improvements*** | 25,000 |
| Permits the continuation of improvements and maintenance of landscaped areas at the WCTC main campus. | |
| **Total Capital Projects – Ongoing Services** | **1,912,000** |

# 2000/01 Referendum-Related Capital Equipment/Furniture Summary

| Description | Amount |
|---|---|
| Printing building – Industrial Occupations division | 107,410 |
| Printing Bilding &Technology Center – Business Occupations Division | 1120,515 |
| Technology Center – General Education and Student Services Division | 374,618 |
| Technology Center – Student and Instructional Services Division | 104,840 |
| Technology Center – Instructional Resources Division | 1,182,446 |
| Technology Center – Admissions and Counseling Division | 169,937 |
| Technology Center – Administrative and Financial Services Division | 895,200 |
| Technology Center – College Development Division | 19,747 |
| Service Occupations Remodeling – Service & Health Occupations Division | 251,011 |
| **Total Referendum-Related Capital Equipment/Furniture** | **4,225,724** |

| Description | Amount |
|---|---|
| **Printing Building – Industrial Occupations Division** | |
| 1 5-ton capacity crane | 22,860 |
| 1 3-ton capacity crane | 16,990 |
| 1 1-ton capacity jib crane | 3,000 |
| 1 dust collection system | 40,000 |
| Classroom furniture | 16,560 |
| Office furniture | 8,000 |
| **Total Printing Building – Industrial Occupations Division** | **107,410** |
| | |
| **Printing Building & Technology Center – Business Occupations Division** | |
| Office and classroom furniture | 275,382 |
| Printing equipment and presses | 690,926 |
| 39 computers | 148,722 |
| 4 printers | 5,485 |
| **Total Printing Building & Technology Center – Business Occupations Division** | **1,120,515** |
| | |
| **Technology Center – General Education & Student Services Division** | |
| Office and classroom furniture | 349,418 |
| 11 computers | 20,400 |
| 2 printers | 4,800 |
| **Total Technology Center – General Education & Student Services Division** | **374,618** |
| | |
| **Technology Center – Student & Instructional Services Division** | |
| Office furniture | 70,840 |
| 2 computers | 5,000 |
| 1 presentation equipment | 15,000 |
| 1 mobile ISDN audio video conferencing system | 14,000 |
| **Total Technology Center – Student & Instructional Services Division** | **104,840** |
| | |
| **Technology Center – Instructional Resources Division** | |
| Office, conference center, and library furniture and equipment | 945,246 |
| 89 computers | 218,300 |
| 6 printers | 18,900 |
| **Total Technology Center – Instructional Resources Division** | **1,182,446** |
| | |
| **Technology Center – Admissions and Counseling Division** | |
| Office furniture and equipment | 152,237 |
| 7 computers | 14,300 |
| 2 printers | 3,400 |
| **Total Technology Center – Admissions and Counseling Division** | **169,937** |
| | |
| **Technology Center – Administrative & Financial Services Division** | |
| Office furniture and equipment | 204,255 |
| Kitchen/dining room/cafeteria furniture and equipment | 432,045 |
| 1 portable wheelchair lift | 20,000 |
| 1 grounds vehicle | 30,000 |
| 6 portable man lift | 5,000 |
| 1 tool set | 3,000 |
| 1 pickup truck | 20,000 |
| 4 computers | 8,400 |
| 1 printer | 4,000 |

| | |
|---|---|
| 1 electronic event communication units | 14,000 |
| Network switch equipment | 151,500 |
| Network equipment | 30,000 |
| **Total Technology Center – Administrative & Financial Services Division** | **895,200** |
| | |
| **Technology Center – College Development Division** | |
| Office furniture | 19,747 |
| **Total Technology Center – College Development Division** | **19,747** |
| | |
| **Service Occupations Building Remodeling – Service and Health Occupations Division** | |
| Office and classroom furniture and equipment | 242,011 |
| 4 computers | 9,000 |
| **Total Service Occupations Building Remodeling – Service & Health Occupations Division** | **251,011** |
| | |
| **Total Referendum-Related Capital Equipment and Furniture** | **4,225,724** |

# REFERENDUM-RELATED CAPITAL PROJECTS

On April 6, 1999, the voters approved a $26,300,000 referendum for new construction and infrastructure improvements. Before construction could begin, WCTC needed to receive final approval of each project from the Wisconsin Technical College System Board. The Board approved the projects at a cost of $25,297,791 rather than the $26,300,000 approved by the voters. Below are the capital projects that were approved as a result of the referendum:

## Health Center Building

Allows for the construction of a new Health Center building to house new and expanded health-related programs such as nursing, surgical technician, medical assistant, emergency medical technician, and nursing assistant.

| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *3,525,246* | *0* | *0* | *3,525,246* |
| *Equipment/furniture costs* | *313,764* | *0* | *0* | *313,764* |
| *Operating costs* | *0* | *122,961* | *0* | *122,961* |
| *Revenues* | *0* | *67,080* | *11,700* | *78,780* |

Construction is expected to start August, 1999, with occupancy expected June, 2000, and it will add 31,395 sq ft.

## Service Occupations Building Addition

Allows for an addition to the Service Occupations building in order to expand and modernize protective service programs such as law enforcement and firefighting.

| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *894,376* | *0* | *0* | *894,376* |
| *Equipment/furniture costs* | *595,500* | *251,011* | *0* | *846,961* |
| *Operating costs* | *0* | *216,926* | *29,169* | *246,095* |
| *Revenues* | *0* | *51,375* | *22,200* | *73,575* |

Construction is expected to start August, 1999, with occupancy expected March, 2000, and it will add 8,320 sq ft.

## Printing, Publishing, and Graphic Arts Building

Allows for the construction of a new printing, publishing, and graphic arts building in order to conduct printing, publishing, and graphic arts technology programs.

| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *5,484,297* | *0* | *0* | *5,484,297* |
| *Equipment/furniture costs* | *0* | *984,878* | *0* | *984,878* |
| *Operating costs* | *0* | *300,510* | *45,711* | *346,221* |
| *Revenues* | *0* | *61,424* | *78,826* | *140,250* |

Construction is expected to start February, 2000, with occupancy expected December, 2000, and it will add 51,138 sq ft.

## Technology Center

Allows for the construction of a technology center to house centralized open computer labs, library, business community resources, admissions, registration, financial aid, on-campus food service, and student commons.

| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *11,655,000* | *0* | *0* | *11,655,000* |
| *Equipment/furniture costs* | *0* | *2,636,315* | *304,432* | *2,940,747* |
| *Operating costs* | *0* | *180,701* | *618,535* | *799,236* |
| *Revenues* | *0* | *0* | *39,740* | *39,740* |

Construction is expected to start May, 2000, with occupancy expected June, 2001, and it will add 106,389 sq ft.

## Infrastructure & Heat Plant Expansion

Allows for the upgrading and improvement of infrastructure in such areas as the heat plant, fire safety devices, electrical circuitry, cooling and water lines, data cabling, and more.

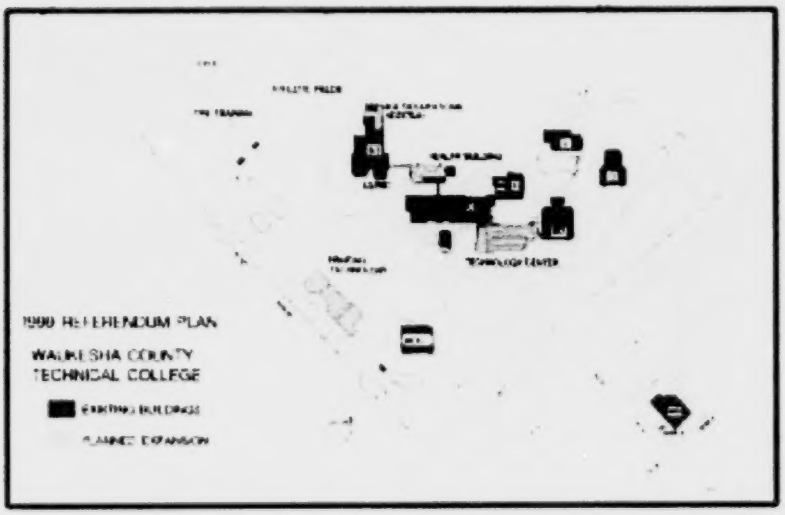
| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *2,778,872* | *0* | *0* | *2,778,872* |
| *Fixed equipment* | *800,200* | *159,800* | *0* | *960,000* |
| *Equipment/furniture costs* | *310,200* | *263,900* | *0* | *574,100* |
| *Operating costs* | *109,210* | *445,618* | *638,761* | *1,193,589* |

Construction is expected to start October, 1999, with completion expected November, 2000, and it will add 1,200 sq ft.

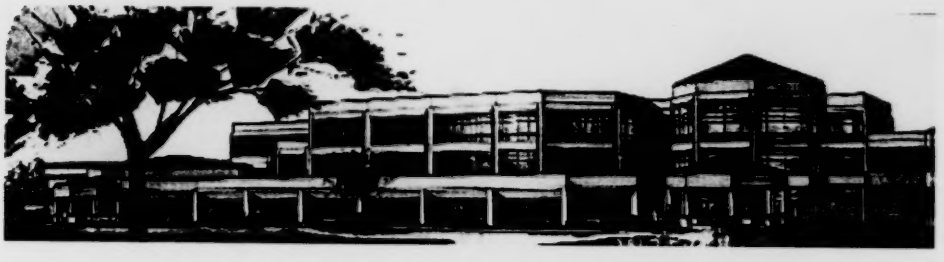
## Total Referendum-Related Capital Projects

Below is a summary of the above costs. The construction costs and fixed equipment costs are the two components of the $26,300,000 that the voters approved.

| | 1999/00 | 2000/01 | 2001/02 | Total |
|---|---|---|---|---|
| *Construction costs* | *24,337,791* | *0* | *0* | *24,337,791* |
| *Fixed equipment* | *800,200* | *159,800* | *0* | *960,000* |
| *Equipment/furniture costs* | *1,219,464* | *4,136,104* | *304,432* | *5,660,000* |
| *Operating costs* | *109,210* | *1,266,716* | *1,332,176* | *2,708,102* |
| *Revenues* | *0* | *179,879* | *152,464* | *332,345* |



*This picture is an architerctural rendering of the new Printing and Graphics Communication Building.*



*This picture is an architectural rendering of the new Technology Center.*

*This is a picture of the Health Building under construction.*

## DEBT SERVICE FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| Local Government | $ 3,834,558 | $ 7,265,396 | $ 7,265,396 | $ 7,628,666 | $ 363,270 | 5.00% |
| Investment Income | $ 75,223 | $ 50,000 | $ 50,000 | $ 115,000 | $ 65,000 | 130.00% |
| Total Revenue | $ 3,909,781 | $ 7,315,396 | $ 7,315,396 | $ 7,743,666 | $ 428,270 | 5.85% |
| Principal | $ 3,455,905 | $ 5,575,000 | $ 5,725,000 | $ 5,720,000 | $ (5,000) | -0.09% |
| Interest | $ 318,027 | $ 1,713,396 | $ 1,513,396 | $ 1,996,666 | $ 483,270 | 31.93% |
| Other Expenditures | $ 31,685 | $ 45,000 | $ 95,000 | $ 45,000 | $ (50,000) | -52.63% |
| Total Expenditures | $ 3,805,617 | $ 7,333,396 | $ 7,333,396 | $ 7,761,666 | $ 428,270 | 5.84% |

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

Due to the successful passage of a $26.3 million referendum, the debt service budget for 1999/00 and future years will increase. WCTC has scheduled its debt service repayments in order to keep a stable tax levy in the Debt Service Fund. WCTC will need to increase the tax levy for this fund 5 - 5.35% annually for the next ten years in order to repay the debt for ongoing operations and the referendum.

# DEBT SERVICE FUND

## Debt service policy

WCTC issues general obligation bonds (GOB) or promissory notes to pay for capital projects (new construction, remodeling, and site improvements) and capital equipment purchases only. WCTC structures its debt to maintain a stable tax levy within the Debt Service Fund. WCTC looks to repay its debt within three to five years for capital equipment borrowings and three to seven years for capital project borrowings. Referendum borrowings would be repaid within ten years.

## What is considered a capital purchase?

Equipment is considered to be capital if it has a value of $500 or more and a useful life of two years or more. This standard has been set by the Wisconsin Technical College System Board. Capital projects consist of new construction, building remodeling, site improvements, land purchases, and land improvements.

## Restrictions on borrowing and capital projects

For each general obligation bond or promissory note issued without a referendum, WCTC cannot:

- Issue more than $500,000 for building improvements, new construction, or land purchases
- Issue more than $500,000 for site improvements
- There is no limit on capital equipment
- WCTC cannot issue more than $500,000 in general obligation bonds or promissory notes for new construction or land purchases within a two year period.
- The Wisconsin Technical College System Board must approve all construction projects and major building remodeling projects prior to any issuance of general obligation bonds or promissory notes. This criteria is also required for referendum-related projects.

## Financial accountability

As a result of its fiscal policies, its sound financial position, and its long-range plans as well as being under its operational mill rate limit, WCTC was able to improve its bond rating from a Aa1 to a Aaa bond rating in June, 1994. WCTC's bond rating has been maintained at Aaa.

## Legal debt margin

Per Wisconsin State Statute 67.03(1), WCTC's aggregate indebtedness may not exceed 5% of the equalized value of the taxable property located in WCTC's taxing district and its bonded indebtedness may not exceed 2% of equalized valuation. The maximum bonded indebtedness of WCTC for 2000/01 is $51,000,000 compared to the 2% limit, based on a 6% growth in equalized valuation, of approximately $572,462,275. Historically WCTC has utilized less than 3% of its maximum bonded indebtedness potential, but the referendum impact will put us around 9%.

| | |
|---|---|
| Equalized valuation (1999/00 actual) | $27,002,937,517 |
| Growth factor | 1.06 |
| Equalized valuation (2000/01 projected) | $28,623,113,768 |
| Bonded indebtedness may not exceed 2% | .02 |
| Maximum bonded indebtedness | $ 572,462,275 |

For 2000/01 WCTC plans to issue $5,000,000 in debt to be used for capital projects/equipment for ongoing.

## Successful referendum

In April, 1999, the voters approved a $26,300,000 referendum package for construction of new facilities and improvements to existing infrastructures. Construction is planned to span three fiscal years.

Although the voters approved $26,300,000 in the referendum, the new construction and infrastructure projects were approved at the state level for $25,298,000. Once these projects are completed, WCTC is looking at utilizing the remaining authorized funds for remodeling projects of vacated space. General obligation promissory notes will be issued at the time the remodeling projects are approved.

The repayment schedule, including the projection for the additional $1,002,000, is:

| | Principal | Interest | Total |
|---|---|---|---|
| 1999/00 | 2,360,000 | 327,120 | 2,687,120 |
| 2000/01 | 640,000 | 1,168,485 | 1,808,485 |
| 2001/02 | 925,000 | 1,136,485 | 2,061,485 |
| 2002/03 | 1,395,000 | 1,145,652 | 2,540,652 |
| 2003/04 | 1,840,000 | 1,067,571 | 2,907,571 |
| 2004/05 | 1,955,000 | 976,905 | 2,931,905 |
| 2005/06 | 3,725,000 | 879,168 | 4,604,168 |
| 2006/07 | 4,045,000 | 688,255 | 4,733,255 |
| 2007/08 | 4,735,000 | 479,943 | 5,214,943 |
| 2008/09 | 4,680,000 | 241,047 | 4,921,047 |
| **Total** | **26,300,000** | **8,110,631** | **34,410,631** |

In addition to the referendum-related capital costs, WCTC will borrow an additional $5,660,000 for furniture and equipment related to the new construction projects. The projected debt schedule is:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 875,000 | 131,971 | 1,006,971 |
| 2001/02 | 1,050,000 | 237,381 | 1,287,381 |
| 2002/03 | 1,150,000 | 177,413 | 1,327,413 |
| 2003/04 | 1,155,000 | 122,776 | 1,277,768 |
| 2004/05 | 1,155,000 | 67,925 | 1,222,925 |
| 2005/06 | 275,000 | 13,063 | 268,063 |
| **Total** | **5,660,000** | **750,521** | **6,410,521** |

## Referendum impact on taxpayer

In estimating the impact of the referendum on the taxpayer, various assumptions were used. One of those assumptions was that, over the ten-year period that the debt would need to be repaid, equalized valuation would increase 5% annually. It was also estimated that WCTC would be able to borrow its debt at a 4.5% interest rate. Based upon these assumptions, the average impact on a $150,000 home for repaying the $26,300,000 debt during this ten-year period was projected to be $14.92 annually. The majority of this

debt was borrowed at a 5.2% average interest rate rather than the 4.5% projection. In addition, it appears that equalized valuation will be 6% or greater. Based upon a 6% increase to equalized valuation and the debt schedule identified above, it is anticipated the average impact on a $150,000 home for repaying this debt over a ten-year period will be $14.50 annually rather than the projected $14.92.

During the five years it would take to repay the debt for the furniture and equipment related to the referendum, it was estimated the owner of a $150,000 house would see an increase of approximately $6.18 per year. When spread out over the ten-year period, the impact of this borrowing on an owner of a $150,000 home was projected to be $3.09 annually. Based upon current projections, it is anticipated that this increase will be $5.96 per year rather than $6.18 over the life of the debt or $2.98 when spread over ten years.

In addition to the above borrowings, it was anticipated that operational costs would also increase $2,794,969. It was estimated the impact on a taxpayer of a $150,000 home would be approximately $13.24 annually. The current projection is $11.05 annually. These operational costs will be phased in over a two to three year timeframe based upon completion and occupancy of the new buildings. The 1999/00 budget contained $109,021 and the 2000/01 budget contains $1,086,837 of referendum-related operational cost increases.

The total impact to an owner of a $150,000 home was projected to be an average of $31.25 annually for all components. The actual 1999/00 equalized valuation was greater than 5% and it is anticipated it will remain above 6%, which will lessen the impact on the taxpayer. The total projected annual impact is now projected to be $28.53 vs. the $31.25 originally projected.

# Budget year debt planning

Based upon the dollars budgeted in the Capital Projects Fund, WCTC plans on borrowing $5,000,000 in general obligation promissory notes or bonds to pay for capital equipment and capital projects for ongoing activities. Assuming this borrowing would be issued during 2000/01 fiscal year, the projected repayment scheduled would be.

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 735,500 | 120,824 | 856,324 |
| 2001/02 | 884,500 | 205,205 | 1,089,705 |
| 2002/03 | 573,000 | 162,703 | 735,703 |
| 2003/04 | 1,397,350 | 134,830 | 1,532,180 |
| 2004/05 | 1,409,650 | 67,767 | 1,477,417 |
| **Total** | **5,000,000** | **691,329** | **5,691,329** |

This debt issuance will be structured such that it will fit into the existing debt structure in order to keep a stable rate to the property tax levy requirements for the Debt Service Fund. It is anticipated that equalized valuations of property values will increase 6%. As a result, the owners of a $150,000 home should see a decrease in their property taxes of approximately $0.38 in the debt service portion of their property taxes for 2000/01.

# Long-term debt planning

WCTC plans on borrowing $5 to $6.25 million per year for ongoing activities over the next ten years. WCTC structures its debt in such a way as to keep the tax levy requirements for the Debt Service Fund stable. It is anticipated that the debt needs will require an annual tax levy increase of 5% to 5.5%. Based upon assumptions of a 6% or

more increase to equalized valuation during this timeframe, the impact to the taxpayer would be a decrease in property tax payments for debt service.

Assuming we can borrow the debt at 4.75% interest, we project that we can structure the future debt for ongoing operations in the following manner:

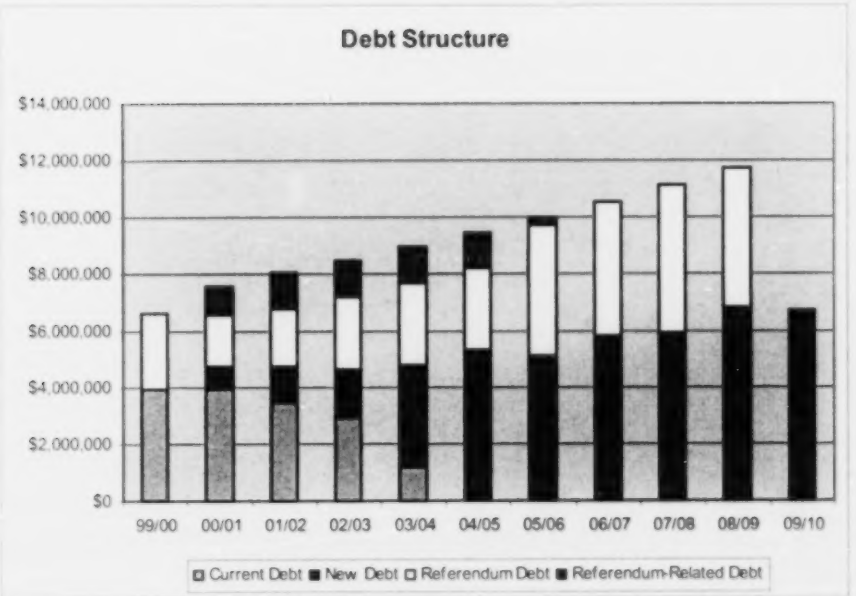
| | Amount Borrowed | Principal | Interest | Total |
|---|---|---|---|---|
| 2001/02 | 5,250,000 | 0 | 150,417 | 150,417 |
| 2002/03 | 5,250,000 | 625,000 | 378,021 | 1,003,021 |
| 2003/04 | 5,500,000 | 1,485,000 | 599,688 | 2,084,688 |
| 2004/05 | 5,500,000 | 2,935,000 | 790,401 | 3,725,401 |
| 2005/06 | 5,750,000 | 4,205,000 | 918,177 | 5,123,177 |
| 2006/07 | 5,750,000 | 4,845,000 | 991,564 | 5,836,564 |
| 2007/08 | 6,000,000 | 4,895,000 | 1,041,489 | 5,935,489 |
| 2008/09 | 6,000,000 | 5,735,000 | 1,092,976 | 6,827,976 |
| 2009/10 | 6,250,000 | 5,625,000 | 1,111,501 | 6,736,501 |
| 2010/11 | 6,250,000 | 5,800,000 | 1,141,188 | 6,941,188 |
| 2010/12 | 0 | 5,800,000 | 1,014,125 | 6,814,125 |
| 2012/13 | 0 | 5,350,000 | 738,625 | 6,088,625 |
| 2013/14 | 0 | 4,900,000 | 484,500 | 5,384,500 |
| 2014/15 | 0 | 3,450,000 | 251,750 | 3,701,750 |
| 2015/16 | 0 | 1,850,000 | 87,875 | 1,937,875 |
| **Total** | **57,500,000** | **57,500,000** | **10,791,297** | **68,291,297** |

The amount borrowed is only shown for the next ten years. There will be future borrowings after that using the same trend pattern.

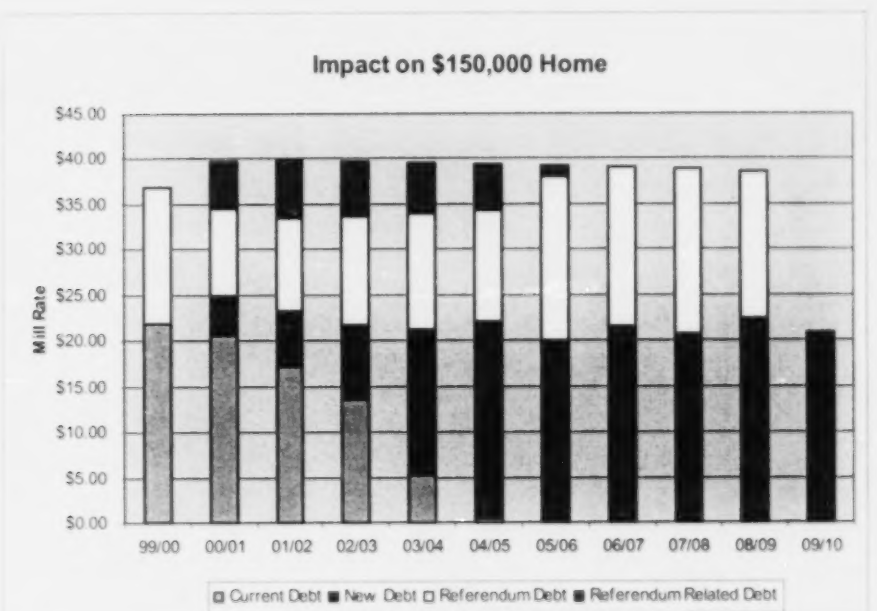
# Impact of borrowings – The total picture

The following schedule consolidates the debt schedules for the referendum borrowing, referendum-related capital costs, and debt needed for ongoing operations.

| | Regular Debt | | Referendum Debt | | |
|---|---|---|---|---|---|
| | Current Debt | New Debt | Referendum Debt | Referendum-Related Debt | Total |
| 2000/01 | 3,908,342 | 856,324 | 1,808,485 | 1,006,971 | |
| 2001/02 | 3,473,699 | 1,240,122 | 2,061,485 | 1,287,381 | |
| 2002/03 | 2,896,083 | 1,738,724 | 2,540,652 | 1,327,413 | |
| 2003/04 | 1,200,470 | 3,616,868 | 2,907,571 | 1,277,768 | |
| 2004/05 | 120,437 | 5,202,818 | 2,931,905 | 1,222,925 | |
| 2005/06 | 0 | 5,123,177 | 4,604,168 | 288,063 | |
| 2006/07 | 0 | 5,836,564 | 4,733,255 | 0 | |
| 2007/08 | 0 | 5,935,489 | 5,214,943 | 0 | |
| 2008/09 | 0 | 6,827,976 | 4,921,947 | 0 | |
| 2009/10 | 0 | 6,736,501 | 0 | 0 | |
| **Total** | **11,599,031** | **43,114,563** | **31,723,511** | **6,410,521** | |




As you can see from the chart below, we are structuring the debt in order to maintain a stable mill rate for the taxpayer. The following graph shows the impact on a taxpayer of a $150,000 home.



# SCHEDULE OF LONG-TERM DEBT
## As of June 30, 2000

General obligation promissory notes ($570,000) issued June 15, 1997, to finance fiscal year 1996/97 remodeling and site improvement projects over 5 years at 4.9% to 4.45% interest with Robert W. Baird & Co., Inc.:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 120,000 | 10,783 | 130,783 |
| 2001/02 | 125,000 | 5,562 | 130,562 |
| **Total** | **245,000** | **16,345** | **261,345** |

General obligation promissory notes ($560,000) issued June 1, 1998, to finance fiscal year 1997/98 remodeling and site improvement projects over 2 years at 4.1% to 4.15% interest with Banc One Capital Markets, Inc.:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 285,000 | 11,827 | 296,827 |

General obligation promissory notes ($500,000) issued August 1, 1998, to finance a fiscal year 1998/99 building addition over 4 years at 4.40% to 4.10% interest with Robert W. Baird & Co.:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 120,000 | 15,877 | 135,877 |
| 2001/02 | 125,000 | 10,598 | 135,598 |
| 2002/03 | 135,000 | 5,535 | 140,535 |
| **Total** | **380,000** | **32,010** | **412,010** |

General obligation promissory notes ($4,935,000) issued October 1, 1998, to finance fiscal year 1998/99 capital equipment ($3,700,000), building remodeling and improvements ($260,000), and site improvements ($975,000) over 4 years at 3.85% interest with AG Edwards:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 1,675,000 | 189,997 | 1,864,997 |
| 2001/02 | 1,745,000 | 125,510 | 1,870,510 |
| 2002/03 | 1,515,000 | 58,327 | 1,573,327 |
| **Total** | **4,935,000** | **373,834** | **5,308,831** |

General obligation promissory notes ($4,385,000) issued August 1, 1999, to finance fiscal year 1999/00 capital equipment ($4,000,000), building remodeling and improvements ($230,000), and site improvements ($155,000) over 5 years at 4.0% to 4.3% interest with J C Bradford & Co:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 1,150,000 | 188,208 | 1,338,208 |
| 2001/02 | 1,080,000 | 130,707 | 1,210,707 |
| 2002/03 | 975,000 | 86,158 | 1,061,158 |
| 2003/04 | 1,040,000 | 44,720 | 1,084,720 |
| **Total** | **4,245,000** | **449,793** | **4,694,793** |

General obligation promissory notes ($5,615,000) issued September 1, 1999, to finance new construction, building and site improvements related to a successful $26,300,000 referendum over 10 years at 5.0% to 4.95% interest with Robert W. Baird & Co:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 200,000 | 241,745 | 441,745 |
| 2001/02 | 250,000 | 231,745 | 481,745 |
| 2002/03 | 280,000 | 219,245 | 499,245 |
| 2003/04 | 455,000 | 206,225 | 661,225 |
| 2004/05 | 550,000 | 185,978 | 735,978 |
| 2005/06 | 720,000 | 160,952 | 880,952 |
| 2006/07 | 750,000 | 126,753 | 876,753 |
| 2007/08 | 910,000 | 90,377 | 1,000,377 |
| 2008/09 | 925,000 | 45,788 | 970,788 |
| **Total** | **5,040,000** | **1,508,808** | **6,548,808** |

General obligation promissory notes ($19,685,000) issued February 1, 2000, to finance new construction, building and site improvements related to a successful $26,300,000 referendum over 10 years at 5% to 5.2% interest with Hutchinson, Shockey, Erley & Co.:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 440,000 | 926,740 | 1,366,740 |
| 2001/02 | 675,000 | 904,740 | 1,579,740 |
| 2002/03 | 1,115,000 | 870,990 | 1,985,990 |
| 2003/04 | 1,235,000 | 813,846 | 2,048,846 |
| 2004/05 | 1,195,000 | 750,553 | 1,945,553 |
| 2005/06 | 2,795,000 | 687,815 | 3,482,815 |
| 2006/07 | 3,085,000 | 541,077 | 3,626,077 |
| 2007/08 | 3,605,000 | 379,115 | 3,984,115 |
| 2008/09 | 3,755,000 | 195,260 | 3,950,260 |
| **Total** | **17,900,000** | **6,070,136** | **23,970,136** |

General obligation promissory notes ($2,145,000) issued April 1, 2000, to finance the furniture and equipment related to the referendum building projects ($1,600,000), building improvements ($500,000), and site improvements ($45,000) over 5 years at 4.9% to 5.0% interest with Harris Trust & Savings Bank:

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 435,000 | 106,602 | 541,602 |
| 2001/02 | 425,000 | 85,288 | 510,288 |
| 2002/03 | 425,000 | 64,250 | 489,250 |
| 2003/04 | 425,000 | 43,000 | 468,000 |
| 2004/05 | 435,000 | 21,750 | 456,750 |
| **Total** | **2,145,000** | **320,890** | **2,465,890** |

## Summary Schedule of Long-term Debt as of June 30, 2000

| | Principal | Interest | Total |
|---|---|---|---|
| 2000/01 | 4,425,000 | 1,691,779 | 6,116,779 |
| 2001/02 | 4,425,000 | 1,494,150 | 5,919,150 |
| 2002/03 | 4,445,000 | 1,304,505 | 5,749,505 |
| 2003/04 | 3,155,000 | 1,107,791 | 4,262,791 |
| 2004/05 | 2,180,000 | 958,281 | 3,138,281 |
| 2005/06 | 3,515,000 | 848,767 | 4,363,767 |
| 2006/07 | 3,835,000 | 667,830 | 4,502,830 |
| 2007/08 | 4,515,000 | 469,492 | 4,984,492 |
| 2008/09 | 4,680,000 | 241,048 | 4,921,048 |
| **Total** | **35,175,000** | **8,783,643** | **43,958,643** |

## ENTERPRISE FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 200/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| Cost of Goods Sold | $ 2,335,066 | $ 2,458,584 | $ 2,458,584 | $ 2,410,990 | $ (47,594) | -1.94% |
| Total Revenue | $ 2,335,066 | $ 2,458,584 | $ 2,458,584 | $ 2,410,990 | $ (47,594) | -1.94% |
| Salaries | $ 475,498 | $ 499,861 | $ 499,861 | $ 478,367 | $ (21,494) | -4.30% |
| Fringe Benefits | $ 121,413 | $ 142,119 | $ 142,119 | $ 134,964 | $ (7,155) | -5.03% |
| Cost of Goods Sold | $ 1,484,574 | $ 1,610,119 | $ 1,610,119 | $ 1,561,302 | $ (48,817) | -3.03% |
| Operating Expenditures | $ 144,718 | $ 182,809 | $ 140,689 | $ 156,618 | $ 15,929 | 11.32% |
| Total Expenditures | $ 2,226,203 | $ 2,434,908 | $ 2,392,788 | $ 2,331,251 | $ (61,537) | -2.57% |

The Enterprise Fund is used to record revenues and expenses related to rendering services to students, faculty, staff, and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent is that all costs, including depreciation expense, of providing certain goods and services to students and other aforementioned parties is recovered primarily through user charges. These services complement the educational and general objectives of WCTC.

The main enterprise activities that WCTC operates are the Bookstore; Tiny Tech, which is a child care facility; and the Classic Room, which is a restaurant-type activity. In addition to these main activities, WCTC operates minor enterprises such as Auto Body and Customer Assistance (i.e. auto body work, painting of cars, auto parts).

This budget was built based upon projected activity levels. The Bookstore budget is assuming a 3% net profit.

## TINY TECH
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Sales Revenue | $ 325,742 | $ 312,500 | $ 312,500 | $ 312,500 | $ - | 0.00% |
| Total Revenue | $ 325,742 | $ 312,500 | $ 312,500 | $ 312,500 | $ - | 0.00% |
| Salaries | $ 213,337 | $ 229,190 | $ 229,190 | $ 214,458 | $ (14,732) | -6.43% |
| Fringe Benefits | $ 62,540 | $ 65,760 | $ 65,760 | $ 65,067 | $ (693) | -1.05% |
| Cost of Goods Sold | $ 75 | $ 6,000 | $ 6,000 | $ 6,000 | $ - | 0.00% |
| Operating Expenditures | $ 20,256 | $ 11,550 | $ 11,550 | $ 12,575 | $ 1,025 | 8.87% |
| Total Expenditures | $ 296,208 | $ 312,500 | $ 312,500 | $ 298,100 | $ (14,400) | -4.61% |
| Net Profit | $ 29,534 | $ - | $ - | $ 14,400 | $ 14,400 | #DIV/0! |

Tiny Tech is a child care center operated by WCTC for use by students and staff. This child care center is also open to the public, if there are openings. Students in the Child Care Program at WCTC can get on-the-job experience by by working at Tiny Tech. Staff at Tiny Tech are constantly looking at ways to improve their services and staffing and staffing patterns in order to break even and/or make a profit.

Tiny Tech sets its rates to be affordable for WCTC students, but at the same time keeping in mind rates of other child care centers so as not to compete with private industry. Unlike many child care centers, students are allowed to use the center for the hours they are in class rather than having to have their child(ren) in the center for the entire day. As a result, this causes staffing problems since there are peaks and valleys throughout the day in the number of children in the center.

## BOOKSTORE
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Sales Revenue | $ 1,864,317 | $ 1,948,630 | $ 1,948,630 | $ 1,934,190 | $ (14,440) | -0.74% |
| Total Revenue | $ 1,864,317 | $ 1,948,630 | $ 1,948,630 | $ 1,934,190 | $ (14,440) | -0.74% |
| Salaries | $ 226,444 | $ 230,752 | $ 230,752 | $ 237,350 | $ 6,598 | 2.86% |
| Fringe Benefits | $ 55,861 | $ 73,304 | $ 73,304 | $ 67,866 | $ (5,438) | -7.42% |
| Cost of Goods Sold | $ 1,402,989 | $ 1,483,141 | $ 1,483,141 | $ 1,450,824 | $ (32,317) | -2.18% |
| Operating Expenditures | $ 92,705 | $ 98,300 | $ 98,300 | $ 120,150 | $ 21,850 | 22.23% |
| Total Expenditures | $ 1,777,999 | $ 1,885,497 | $ 1,885,497 | $ 1,876,190 | $ (9,307) | -0.49% |
| Net Profit | $ 86,318 | $ 63,133 | $ 63,133 | $ 58,000 | $ (5,133) | -8.13% |

The Bookstore is available to staff, students, and others who desire to purchase books for classes, supplies, or other items available from the Bookstore. The Bookstore budget was developed with a goal of a 3% profit margin.

Profits from the prior year are analyzed by Bookstore staff and a determination is made on whether to retain those profits within the Bookstore enterprise to be used for subsequent needs of the Bookstore or to donate some of those profits to other activities on campus (I.e. transfer funds to Tiny Tech, use some of the funds to pay for students or instructors to travel abroad to learn how things are done in other countries, to provide funds in the form of a scholarship for books for students). If a decision is made to use some of the Bookstore retained earnings for other purposes, a budget amendment is processed during the following year.

## CLASSIC ROOM
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Sales Revenue | $ 17,843 | $ 30,800 | $ 30,800 | $ 30,800 | $ - | 0.00% |
| Total Revenue | $ 17,843 | $ 30,800 | $ 30,800 | $ 30,800 | $ - | 0.00% |
| Salaries | $ 217 | $ - | $ - | $ - | $ - | 0.00% |
| Cost of Goods Sold | $ 13,184 | $ 20,478 | $ 20,478 | $ 20,478 | $ - | 0.00% |
| Operating Expenditures | $ 1,586 | $ 2,983 | $ 2,983 | $ 2,983 | $ - | 0.00% |
| Total Expenditures | $ 14,987 | $ 23,461 | $ 23,461 | $ 23,461 | $ - | 0.00% |
| Net Profit | $ 2,856 | $ 7,339 | $ 7,339 | $ 7,339 | $ - | 0.00% |

The Classic Room is a restaurant-type operation which allows the students in the Hospitality/Culinary Arts program to get some on-the-job experience of how to run an operation. During the semester, the Classic Room is open a couple of days a week for lunch for staff, students, and the public to enjoy a meal prepared by students.

## LASER CENTER
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Sales Revenue | $ 41,842 | $ 55,452 | $ 55,452 | $ 40,500 | $ (14,952) | -26.96% |
| Total Revenue | $ 41,842 | $ 55,452 | $ 55,452 | $ 40,500 | $ (14,952) | -26.96% |
| Salaries | $ 35,500 | $ 39,919 | $ 39,919 | $ 26,559 | $ (13,360) | -33.47% |
| Fringe Benefits | $ 3,012 | $ 3,055 | $ 3,055 | $ 2,031 | $ (1,024) | -33.52% |
| Operating Expenditures | $ 20,651 | $ 12,478 | $ 12,478 | $ 11,910 | $ (568) | -4.55% |
| Total Expenditures | $ 59,163 | $ 55,452 | $ 55,452 | $ 40,500 | $ (14,952) | -26.96% |
| Net Profit | $ (17,321) | $ - | $ - | $ - | $ - | 0.00% |

The Laser Center is a newer enterprise activity. The Laser Center was started about three years ago to show businesses and industry how laser technology works, how it could be useful to them in their business and to provide services to small businesses. Any instructional training relating to the use of laser technology is recorded in the General Fund or Special Revenue Fund. Demonstrations to business and industry or any actual work performed for businesses in recorded in the enterprise fund.

It was anticipated that this enterprise activity may have a shortfall for the first three years of start up. Actual activity has resulted in a smaller shortfall than anticipated. It is anticipated that there will be no shortfall for 1999/00.

## OTHER ENTERPRISE ACTIVITIES
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Sales Revenue | $ 85,333 | $ 105,202 | $ 105,202 | $ 93,000 | $ (12,202) | -11.60% |
| Total Revenue | $ 85,333 | $ 105,202 | $ 105,202 | $ 93,000 | $ (12,202) | -11.60% |
| Cost of Goods Sold | $ 68,325 | $ 105,202 | $ 105,202 | $ 84,000 | $ (21,202) | 0.00% |
| Operating Expenditures | $ 9,519 | $ - | $ - | $ 9,000 | $ 9,000 | 100.00% |
| Total Expenditures | $ 77,844 | $ 105,202 | $ 105,202 | $ 93,000 | $ (12,202) | -11.60% |
| Net Profit | $ 7,489 | $ - | $ - | $ - | $ - | 0.00% |

WCTC operates a few minor enterprise activities, such as Customer Assistance, Auto Body, Dental Hygiene, etc. The Auto Body enterprise operation is run in conjunction with the Auto Body instructional program. The instructional program requires students to work on cars, either their own or an outside customers to paint the car or do other work on the car. Services to outside customers are run through the enterprise account since the customer is charged for the cost of supplies and labor just as they would be if they took their car in to be worked on. The Customer Assistance program is run similar to Auto Body except the Customer Assistance program focuses more on auto parts needed to repair cars for customers vs. painting of cars.

As part of the Dental Hygiene instructional program, students need to practice their skills. As a result, a dental hygiene clinic is used. Outside customers can come into this clinic to have work done on their teeth. Customers are charged a nominal fee for this activity. This activity is run through the enterprise fund.

## FIDUCIARY FUND
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Modified Budget $ | Change from 1999/00 Modified Budget % |
|---|---|---|---|---|---|---|
| Local Government | $ 89,999 | $ 93,419 | $ 93,419 | $ 93,419 | $ - | 0.00% |
| State | $ 314,570 | $ 300,000 | $ 363,932 | $ 627,100 | $ 263,168 | 72.31% |
| Other Student Fees | $ 246,536 | $ 222,000 | $ 244,000 | $ 265,000 | $ 21,000 | 8.61% |
| Institutional Revenue | $ 90,222 | $ 79,530 | $ 79,530 | $ 81,530 | $ 2,000 | 2.51% |
| Federal | $ 633,768 | $ 102,640 | $ 652,640 | $ 657,764 | $ 5,124 | 0.79% |
| Total Revenue | $ 1,375,095 | $ 797,589 | $ 1,433,521 | $ 1,724,813 | $ 291,292 | 20.32% |
| Salaries | $ 128,888 | $ 73,167 | $ 73,167 | $ 94,643 | $ 21,476 | 29.35% |
| Fringe Benefits | $ 15,586 | $ 18,826 | $ 18,826 | $ 24,785 | $ 5,959 | 31.65% |
| Operating Expenditures | $ 1,169,632 | $ 705,200 | $ 1,371,520 | $ 1,607,093 | $ 235,573 | 17.18% |
| Total Expenditures | $ 1,314,106 | $ 797,193 | $ 1,463,513 | $ 1,726,521 | $ 263,008 | 17.97% |

The Fiduciary Fund is used to account for assets held by WCTC in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

WCTC acts as a trustee for student government, some financial aid programs, and the athletic program. WCTC acts as a fiscal agent for the Volunteer Service Organization, some financial aid programs, some pass-through grants, and the Wisconsin Banner Consortium. In order to properly manage the agency accounts, WCTC has established budgets for these activities, however, budgets for the agency accounts are not included as part of the adopted budget. Information on these agency accounts will be included in this section for information purposes only.

## STUDENT ASSOCIATION
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Other Student Fees | $ 219,036 | $ 202,000 | $ 202,000 | $ 230,000 | $ 28,000 | 13.86% |
| Other Institutional Revenue | $ 21,897 | $ 17,000 | $ 17,000 | $ 22,000 | $ 5,000 | 29.41% |
| Total Revenue | $ 240,933 | $ 219,000 | $ 219,000 | $ 252,000 | $ 33,000 | 15.07% |
| Salaries | $ 16,726 | $ 7,257 | $ 7,257 | $ 19,664 | $ 12,407 | 170.97% |
| Fringe Benefits | $ 4,056 | $ 3,406 | $ 3,406 | $ 7,973 | $ 4,567 | 134.09% |
| Operating Expenditures | $ 184,959 | $ 207,941 | $ 238,329 | $ 224,363 | $ (13,966) | -5.86% |
| Total Expenditures | $ 205,741 | $ 218,604 | $ 248,992 | $ 252,000 | $ 3,008 | 1.21% |

When students register for credit classes, they are charged an activity fee per credit. This activity fee is equal to 6% of the tuition rate rounded to the nearest nickel. This activity fee is collected on behalf of student government. The fees are placed into the Fiduciary Fund for Student Association. With the assistance and guidance of staff, student government determines how they would like to spend these funds to improve student life on campus. WCTC acts as a trustee of these funds.

## ATHLETICS
## BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Local Government | $ 46,138 | $ 47,891 | $ 47,891 | $ 47,891 | $ - | 0.00% |
| Other Student Fees | $ 27,500 | $ 20,000 | $ 20,000 | $ 35,000 | $ 15,000 | 75.00% |
| Institutional Revenue | $ 64,044 | $ 62,530 | $ 62,530 | $ 59,530 | $ (3,000) | -4.80% |
| Total Revenue | $ 137,682 | $ 130,421 | $ 130,421 | $ 142,421 | $ 12,000 | 9.20% |
| Salaries | $ 63,347 | $ 65,910 | $ 65,910 | $ 74,979 | $ 9,069 | -100.00% |
| Fringe Benefits | $ 11,523 | $ 15,420 | $ 15,420 | $ 16,812 | $ 1,392 | -100.00% |
| Operating Expenditures | $ 50,794 | $ 49,091 | $ 49,091 | $ 50,630 | $ 1,539 | 3.13% |
| Total Expenditures | $ 125,664 | $ 130,421 | $ 130,421 | $ 142,421 | $ 12,000 | 9.20% |

The Athletic program at WCTC has two components. The instructional component, which includes athletic-type courses that students enroll in, is recorded in the General Fund. The intramural portion of the Athletic program is included in the Fiduciary Fund. This portion of the program encompasses the various athletic teams and their competition with other schools. In addition to the athletic teams, this program also runs a Wellness/Fitness Center, whereby students, staff, and others can pay a membership fee to use the workout equipment.

In order to fund the Athletic program, fees are charged for admissions to games and concession items. Membership fees are charged for use of the Wellness/Fitness Center. Athletic staff and team members also raise funds through various fundraisers such as selling Entertainment Books and athletic wear. Students provide support for the athletic programs by using some of their student activity fee revenues to lend financial support to the Athletic program. The District supports this program by providing some tax dollars to cover the shortfall in revenues. The District only increased its share 3.8%. The Athletic staff and teams must generate enough other revenues to offset their costs.

## FINANCIAL AID · BUDGET SUMMARY

| | 1998/99 Actual | 1999/00 Adopted | 1999/00 Modified | 2000/01 Budget | Change from 1999/00 Budget $ | Change from 1999/00 Budget % |
|---|---|---|---|---|---|---|
| Tax Levy | $ 43,861 | $ 45,528 | $ 45,528 | $ 45,528 | $ - | 0.00% |
| State Revenue | $ 314,570 | $ 300,000 | $ 300,000 | $ 691,032 | $ 391,032 | 130.34% |
| Institutional Revenue | $ 4,280 | $ - | $ - | $ - | $ - | 0.00% |
| Federal Revenue | $ 633,768 | $ 102,640 | $ 102,640 | $ 657,764 | $ 555,124 | 540.85% |
| Total Revenue | $ 996,479 | $ 448,168 | $ 448,168 | $ 1,394,324 | $ 946,156 | 211.12% |
| Salaries | $ 48,814 | $ 65,000 | $ 65,000 | $ 65,000 | $ - | 0.00% |
| Fringe Benefits | $ 6 | $ - | $ - | $ - | $ - | 0.00% |
| Other Expenditures | $ 8,334 | $ - | $ - | $ - | $ - | 0.00% |
| Financial Aid Awards | $ 925,546 | $ 383,168 | $ 383,168 | $ 1,881,032 | $ 1,497,864 | 390.92% |
| Total Expenditures | $ 982,700 | $ 448,168 | $ 448,168 | $ 1,946,032 | $ 1,497,864 | 334.22% |

WCTC is a trustee for some financial aid programs (i.e. SEOG, WHEG, and College Work Study). WCTC is a fiscal agent for other financial aid programs (i.e. Stafford loans). Based upon auditor's recommendations, WCTC no longer includes the budgets for the agency accounts in its adopted budget.

The agency accounts use only balance sheet accounts (assets, liabilities, and fund balance). As a result, no budget needs to be established. Previously WCTC had been using a revenue and expenditure account during the year for ease of tracking and closing these accounts out to the balance sheet at year end. As a result, it used to include the related budget in the adopted budget.

The 2000/01 budget includes an additional $270,000 for the new TOP grant that was approved by the State of Wisconsin, which is a new grant to entice high school students to come to a technical college and get a degree.

# WAUKESHA COUNTY TECHNICAL COLLEGE
## Notice of Public Hearing
## July 1, 2000 - June 30, 2001

A public hearing on the proposed fiscal year 2000/01 budget for the Waukesha County Technical College will be held on May 9, 2000, at 5:30 p.m. in the Business Occupations Building, room BO123, of the Pewaukee Campus, 800 Main Street, Pewaukee, WI. The detailed budget is available for public inspection in the District's Business Office.

### PROPERTY TAX AND EXPENDITURE HISTORY

| Fiscal Year | Equalized Valuation (000 Omitted) | Mill Rate (2) Operational | Debt Service | Total | Percent Inc/(Dec) |
|---|---|---|---|---|---|
| 1996-97 | $22,371,454 | $1.24280 | $0.15908 | $1.40188 | 4.06% |
| 1997-98 | $23,860,813 | $1.20950 | $0.15482 | $1.36432 | -2.68% |
| 1998-99 | $25,281,379 | $1.18492 | $0.15168 | $1.33660 | -2.03% |
| 1999-00 (4) | $27,002,938 | $1.16235 | $0.26906 | $1.43141 | 7.09% |
| 2000-01 (1)(4) | $28,623,115 | $1.20653 | $0.26317 | $1.46970 | 2.67% |

| Fiscal Year (3) | Total Expenditures | Percent Inc/(Dec) | Property Tax Levy | Percent Inc/(Dec) | Tax on a $100,000 House |
|---|---|---|---|---|---|
| 1996-97 | $51,939,159 | 1.26% | $31,362,119 | 3.79% | $140.19 |
| 1997-98 | $59,890,353 | 15.31% | $32,553,880 | 3.80% | $136.43 |
| 1998-99 | $60,231,731 | 0.57% | $33,790,927 | 3.80% | $133.66 |
| 1999-00 (4) | $92,825,785 | 54.11% | $38,662,165 | 14.42% | $143.14 |
| 2000-01 (4) | $75,129,747 | -19.06% | $42,076,287 | 8.83% | $146.97 |

### BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

| | General Fund | Special Revenue Fund | Capital Projects Fund | Debt Service Fund | Proprietary Fund | Fiduciary Fund | Total |
|---|---|---|---|---|---|---|---|
| Tax Levy | 31,307,013 | 3,047,189 | 0 | 7,628,666 | 0 | 93,419 | 42,076,287 |
| Other Budgeted Revenues | 15,379,111 | 2,503,831 | 374,165 | 115,000 | 2,410,990 | 1,631,394 | 22,414,491 |
| Subtotal | 46,686,124 | 5,551,020 | 374,165 | 7,743,666 | 2,410,990 | 1,724,813 | 64,490,778 |
| Budgeted Expenditures | 47,113,504 | 6,051,020 | 10,145,785 | 7,761,666 | 2,331,251 | 1,726,521 | 75,129,747 |
| Excess of Revenues over Expenditures | (427,380) | (500,000) | (9,771,620) | (18,000) | 79,739 | (1,708) | (10,638,969) |
| Operating Transfers | (72,620) | 0 | 54,620 | 18,000 | 0 | 0 | 0 |
| Proceeds from Debt | 0 | 0 | 8,885,000 | 0 | 0 | 0 | 8,885,000 |
| Est Fund Balance 7/1/00 | 14,293,555 | 967,148 | 2,960,266 | 824,013 | 996,931 | 293,166 | 20,335,079 |
| Est Fund Balance 6/30/01 | 13,793,555 | 467,148 | 2,128,266 | 824,013 | 1,076,670 | 291,458 | 18,581,110 |

(1)Equalized valuation is projected to increase 6% for fiscal year 2000-01

(2)The operational mill rate may not exceed 1.500 per s. 36.16 of the Wisconsin Statutes

(3)Fiscal years 1996-97 - 1998-99 represent actual amounts; 1999-00 is an estimate; and 2000-01 is the proposed budget

(4)On April 6,1999, the voters approved a $26,300,000 referendum for facility expansion. In addition, there will be an additional $5,660,000 needed for related furniture and equipment. The majority of this impact is included in the 1999/00 and 2000/01 budgets in the Capital Projects & Debt Service Funds. In addition, the 2000/01 budget contains $1, 245,366 for referendum-related operating costs, resulting in a 3% increase to tax levy.

# WAUKESHA COUNTY TECHNICAL COLLEGE
## Notice of Public Hearing
## Budget Summary - General Fund
## Fiscal Year 2000-01

| | | 1999-00 | | | |
|---|---|---|---|---|---|
| | 1998-99 Actual (4) | Adopted Budget | Modified Budget | Estimated Budget(5) | 2000-01 Budget |
| **REVENUES** | | | | | |
| Local Government | 27,164,343 | 28,915,997 | 28,423,209 | 28,423,209 | 31,307,013 |
| State Aids | 4,107,030 | 5,036,090 | 5,528,878 | 5,328,878 | 5,413,847 |
| Program Fees | 4,500,990 | 4,626,578 | 4,626,578 | 4,681,030 | 5,155,058 |
| Material Fees | 599,044 | 637,838 | 637,838 | 605,044 | 628,536 |
| Other Student Fees | 408,164 | 385,500 | 385,500 | 385,500 | 389,110 |
| Institutional Fees | 3,169,634 | 2,914,856 | 3,199,856 | 3,400,000 | 3,792,560 |
| Total Revenue | 39,949,205 | 42,516,859 | 42,801,859 | 42,823,661 | 46,686,124 |
| **EXPENDITURES** | | | | | |
| Instruction | 27,047,824 | 28,561,102 | 29,899,628 | 29,423,000 | 31,659,475 |
| Instructional Resources | 1,117,275 | 1,220,833 | 1,286,183 | 1,270,000 | 1,390,013 |
| Student Services | 3,613,898 | 3,946,059 | 3,961,437 | 3,850,000 | 3,923,578 |
| General Institutional | 5,337,530 | 5,358,084 | 5,650,757 | 5,350,000 | 5,782,516 |
| Physical Plant | 3,622,113 | 3,912,781 | 4,186,921 | 4,125,000 | 4,357,922 |
| Total Expenditures | 40,738,640 | 42,998,859 | 44,984,926 | 44,018,000 | 47,113,504 |
| Net Revenue (Expenditures) | (789,435) | (482,000) | (2,183,067) | (1,194,339) | (427,380) |
| **OTHER SOURCES (USES)** | | | | | |
| Operating Transfer In (Out) | (174,209) | (18,000) | (1,518,000) | (1,688,000) | (72,620) |
| Total Sources (Uses) | (174,209) | (18,000) | (1,518,000) | (1,688,000) | (72,620) |
| Total Resources (Uses) | (963,644) | (500,000) | (3,701,067) | (2,882,339) | (500,000) |
| **TRANSFERS TO (FROM) FUND BALANCE** | | | | | |
| Reserve for Prepaids & Inventories | 2,177 | 0 | 0 | 0 | 0 |
| Designated for Operations | 410,421 | 0 | (1,196,902) | (1,196,902) | 0 |
| Reserve for Post-Employment Sick Pay | (73,419) | 0 | 0 | 0 | 0 |
| Reserve for Post-Employment Benefits | 1,058,342 | 0 | 0 | 0 | 0 |
| Designated for State Aid Fluctuations | 712,500 | 0 | 0 | 0 | 0 |
| Designated for Subsequent Years | 475,000 | 0 | 0 | 0 | 0 |
| Designed for Subsequent Year | (3,548,665) | (500,000) | (2,504,165) | (1,515,437) | (500,000) |
| Total Transfers To (From) Fund Balanc | (963,644) | (500,000) | (3,701,067) | (2,712,339) | (500,000) |
| Beginning Fund Balance | 17,969,538 | 17,031,269 | 17,005,894 | 17,005,894 | 14,293,555 |
| Ending Fund Balance | 17,005,894 | 16,531,269 | 13,304,827 | 14,293,555 | 13,793,555 |
| **EXPENDITURES BY FUND** | | | | | % Change |
| General Fund | 40,738,640 | 42,998,859 | 44,984,926 | 44,018,000 | 47,113,504 | 9.57% |
| Special Revenue Fund | 5,523,199 | 6,191,040 | 6,277,514 | 5,490,000 | 6,051,020 | -2.26% |
| Capital Projects Fund | 6,623,966 | 20,213,873 | 33,150,847 | 32,550,500 | 10,145,785 | -49.81% |
| Debt Service Fund | 3,805,617 | 7,333,396 | 7,333,396 | 6,699,497 | 7,761,666 | 5.84% |
| Proprietary Fund | 2,106,107 | 2,392,788 | 2,392,788 | 2,392,788 | 2,331,251 | -2.57% |
| Fiduciary Fund | 1,314,106 | 772,193 | 794,193 | 1,675,000 | 1,726,521 | 123.59% |
| Total Expenditures by Fund | 60,111,635 | 79,902,149 | 94,933,664 | 92,825,785 | 75,129,747 | -5.97% |
| **REVENUES BY FUND** | | | | | |
| General Fund | 39,949,205 | 42,516,859 | 42,801,859 | 42,823,661 | 46,686,124 | 9.81% |
| Special Revenue Fund | 5,219,922 | 5,504,834 | 5,504,834 | 5,460,141 | 5,551,020 | 0.84% |
| Capital Projects Fund | 184,976 | 635,873 | 635,873 | 615,873 | 374,165 | -41.16% |
| Debt Service fund | 3,909,781 | 7,315,396 | 7,315,396 | 7,365,396 | 7,743,666 | 5.85% |
| Proprietary Fund | 2,110,796 | 2,458,584 | 2,458,584 | 2,458,584 | 2,410,990 | -1.94% |
| Fiduciary Fund | 1,375,095 | 772,589 | 794,589 | 1,695,049 | 1,724,813 | 123.25% |
| Total Revenues by Fund | 52,749,775 | 59,204,135 | 59,511,135 | 60,418,704 | 64,490,778 | 8.93% |

(4)Actual is presented on a budgetary basis
(5)Estimate is based upon 9 months of actual and 3 months of estimate

# DEGREES/DIPLOMAS

Our offerings cover a wide spectrum in post-secondary education from Adult Basic Education to Technical Associate Degree Programs and many areas in between. We offer the following degree and diploma programs:

## Associate Degree of Applied Science

Accounting
Administrative Assistant
Alcohol and Other Drug Abuse Associate
Architectural Drafting/Construction Technology
Applied Engineering Technology
Automotive Technology (GM – ASEP)
Child Care and Development
Computer Hardware Technician
Computer Information Systems – Microcomputer Specialist
Computer Information Systems – Network Specialist
Computer Information Systems – Programmer/Analyst
Culinary Management
Dental Hygienist
Electro-Mechanical Technology
Electronics Technology
Electronics Technology (transfer track/calculus based)
Financial Planning Associate
Hospital and Tourism Management
Individualized Technical Studies
Individualized Technical Studies – Journeyworker
Industrial Supervision Technician
Interior Design
International Trade Associate
Marketing
Mechanical Design Technician
Mechanical Design Technician (transfer track/calculus based)
Mortgage Lending
Network Telecommunications Specialist
Nursing – Registered Nurse
Police Science Technology
Printing and Publishing
Property Management Associate
Real Estate Brokerage
Retail Management
Supervisory Management
Surgical Technology

## Technical Diplomas

Auto Body and Paint Technician
Automotive Maintenance Technician
Automotive Technology (T-TEN Toyota)
Bricklaying and Masonry
Business Equipment Technician
Central Service Technician
Dental Assistant
Emergency Medical Technician – Basic
Emergency Medical Technician – Intermediate

Food Service Production
Health Unit Coordinator
Industrial Maintenance Mechanic
Introduction to Building Trades – Carpentry
Instructional Assistant
Machine Tool Operation
Medical Assistant
Medical Transcription
Nursing Assistant
Practical Nurse
Printing
School Food Service Assistant
Tool and Die Making
Welding

## Apprenticeships

Barber/Cosmetology
Cook-Chef
Concrete Finisher
Construction Electrician – ABC
Environmental Services
Heating, Venting and Air Conditioning – ABC
Injection Mold Setup (Plastic)
Machinist
Maintenance Mechanic/Millwright
Plumbing – ABC
Tool and Die Maker

## Advanced Technical Certificates

Advanced Computer Aided Design
AS/400 Programming
Computer Networking
Desktop Publishing
Die Design
Governmental Accounting
Importing
Internet/Intranet Development (Webmaster)
Mold Design
Network Management
Object-Oriented Programming
Oracle Database Administrator
Quality Improvement Process Specialist
Telecommunications
Unix Administrator

## Shared programming (originating college shown after program)

Dental Hygiene (Waukesha County Technical College)
Fire Protection Technician (Fox Valley Technical College)
Pharmacy Technician (Lakeshore Technical College)
Physical Therapy Assistant (Blackhawk Technical College)
Radiography (Lakeshore Technical College)
Renal Dialysis (Milwaukee Area Technical College)

# PROGRAM ENROLLMENT STATISTICS

## Student Headcount

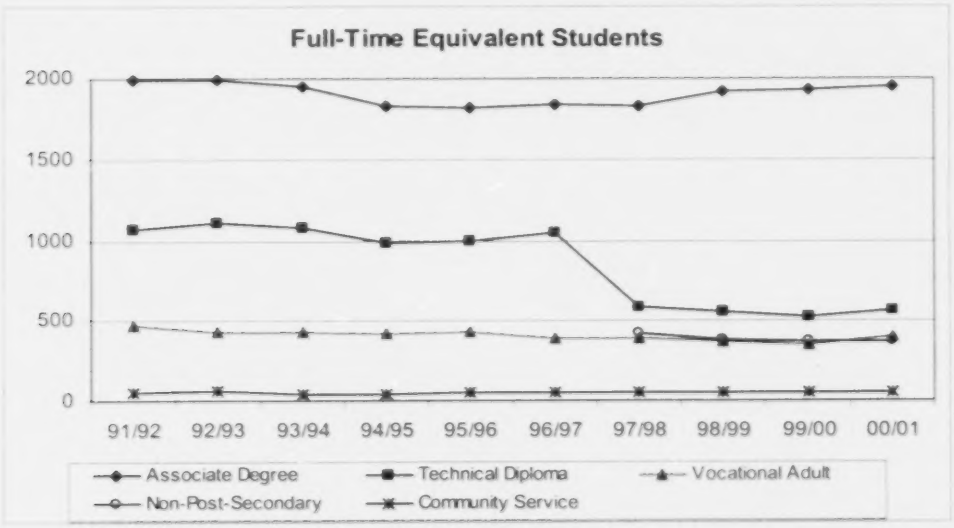
| Year | Associate Degree | Technical Diploma | Vocational Adult | Non-Post-Secondary | Community Service | Transcripted Credit | Total |
|---|---|---|---|---|---|---|---|
| 91/92 | 6,965 | 6,910 | 19,974 | 0 | 1,991 | 0 | 35,840 |
| 92/93 | 7,188 | 6,395 | 18,640 | 0 | 2,252 | 0 | 34,475 |
| 93/94 | 7,447 | 6,215 | 18,246 | 0 | 1,851 | 0 | 33,759 |
| 94/95 | 6,490 | 6,253 | 17,325 | 0 | 1,978 | 0 | 32,046 |
| 95/96 | 5,946 | 6,548 | 18,582 | 0 | 2,126 | 1,807 | 35,009 |
| 96/97 | 6,592 | 6,837 | 17,310 | 0 | 2,296 | 1,767 | 34,802 |
| 97/98 | 6,062 | 2,728 | 18,224 | 4,121 | 2,003 | 2,051 | 35,189 |
| 98/99 | 6,327 | 3,067 | 18,393 | 3,268 | 2,064 | 1,715 | 34,834 |
| 99/00 est | 6,390 | 3,097 | 18,576 | 3,284 | 2,084 | 1,732 | 35,163 |
| 00/01 est | 6,421 | 3,197 | 18,676 | 3,284 | 2,084 | 1,732 | 35,394 |

Student headcount represents the unduplicated count of citizens enrolled in WCTC courses. Effective 97/98, the state separated non-post-secondary courses from technical diploma courses.

## Full-time Equivalent Students

| Year | Associate Degree | Technical Diploma | Vocational Adult | Non-Post-Secondary | Community Service | Transcripted Credit | Total |
|---|---|---|---|---|---|---|---|
| 91/92 | 1,988 | 1,066 | 474 | 0 | 49 | 0 | 3,577 |
| 92/93 | 1,985 | 1,109 | 431 | 0 | 57 | 0 | 3,582 |
| 93/94 | 1,948 | 1,080 | 429 | 0 | 42 | 0 | 3,499 |
| 94/95 | 1,830 | 987 | 423 | 0 | 45 | 0 | 3,285 |
| 95/96 | 1,817 | 992 | 427 | 0 | 51 | 0 | 3,287 |
| 96/97 | 1,831 | 1,043 | 386 | 0 | 56 | 0 | 3,316 |
| 97/98 | 1,830 | 588 | 394 | 418 | 47 | 0 | 3,277 |
| 98/99 | 1,913 | 553 | 371 | 377 | 48 | 0 | 3,262 |
| 99/00 est | 1,932 | 528 | 352 | 373 | 50 | 0 | 3,235 |
| 00/01 est | 1,951 | 567 | 403 | 373 | 50 | 0 | 3,344 |

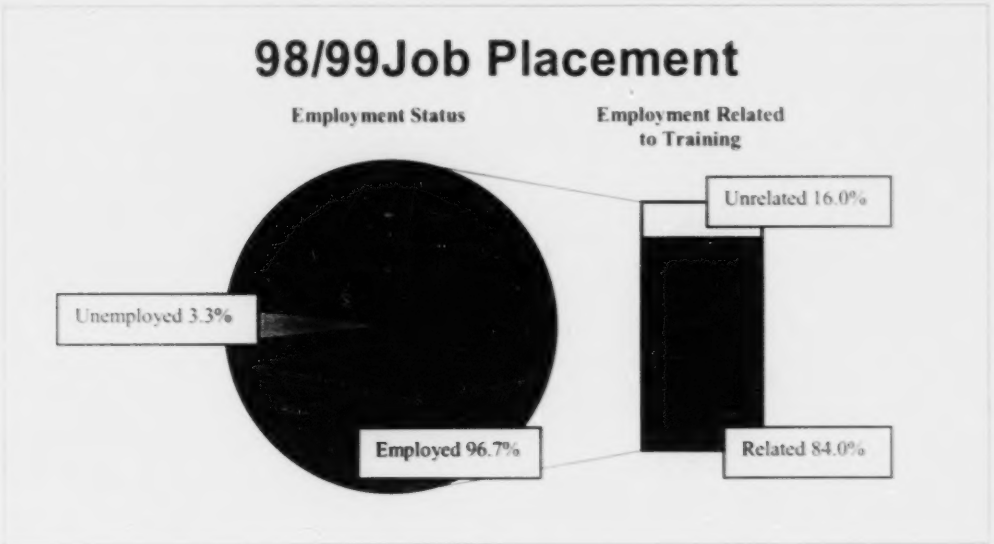
A full-time equivalent (FTE) is basically equal to 30 annual student credits based on a mathematical calculation which varies somewhat by program and which is subject to state approval and audit of student course data. The state does not include transcripted credit in FTE calculations.



# PROGRAM GRADUATES
# FOLLOW-UP STATISTICS

| Year | Number Of Graduates | Number of Follow-Up Respondents | Percent Employed In Related Occupations | Average Monthly Salary | Percent Residing In District | Percent Employed In District |
|---|---|---|---|---|---|---|
| 89/90 | 692 | 621 | 84% | $1,704 | 72% | 54% |
| 90/91 | 816 | 758 | 79% | $1,718 | 78% | 55% |
| 91/92 | 908 | 820 | 70% | $1,710 | 76% | 59% |
| 92/93 | 845 | 782 | 71% | $1,671 | 72% | 57% |
| 93/94 | 955 | 895 | 74% | $1,813 | 71% | 57% |
| 94/95 | 983 | 877 | 72% | $1,944 | 72% | 53% |
| 95/96 | 912 | 831 | 72% | $1,956 | 76% | 51% |
| 96/97 | 1,048 | 904 | 80% | $2,195 | 79% | 55% |
| 97/98 | 1,087 | 855 | 82% | $2,372 | 84% | 55% |
| 98/99 | 940 | 522 | 84% | $2,539 | 62% | 58% |

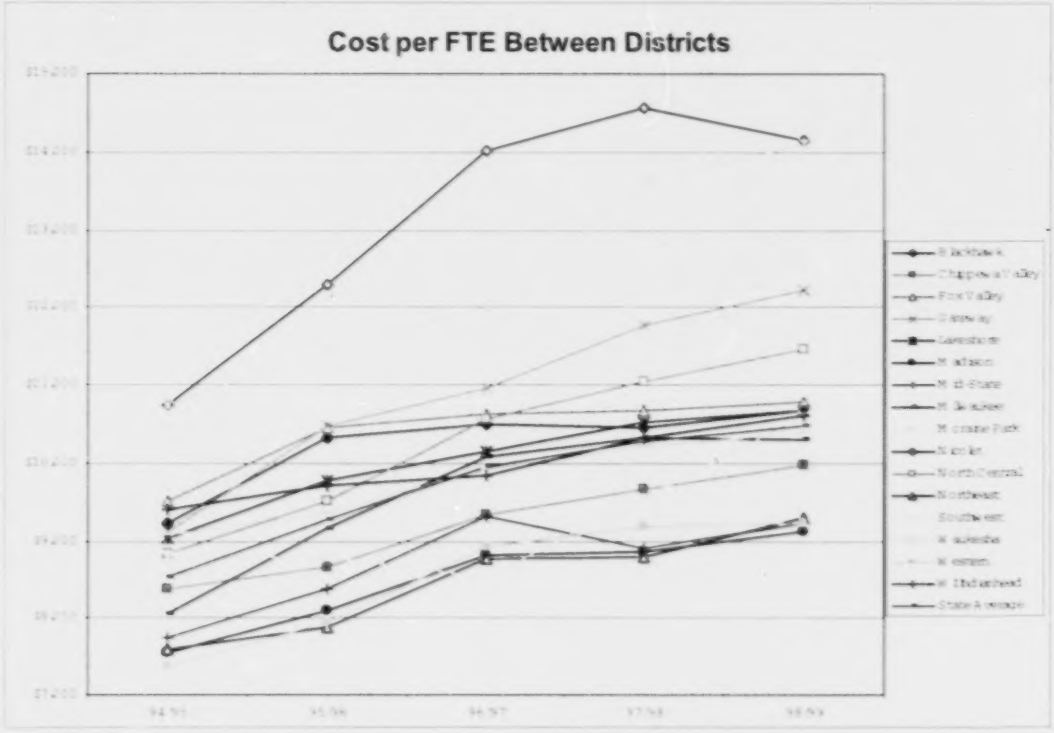
Statistics are based on a survey of WCTC's graduates conducted approximately six months after graduation, therefore, 99/00 statistics are not available. Statistics include graduates of WCTC's post-secondary, vocation, and technical programs. This data does not reflect the activities of students who complete only portions of their program.



# COST PER FTE ANALYSIS AMONGST DISTRICTS

| District | 1994/95 | 1995/96 | 1996/97 | 1997/98 | 1998/99 | % Change from 1997/98 | % Change from 1994/95 |
|---|---|---|---|---|---|---|---|
| Blackhawk | $9,239 | $10,315 | $10,502 | $10,462 | $10,676 | 2.0% | 15.6% |
| Chippewa Valley | $8,383 | $8,664 | $9,349 | $9,668 | $9,962 | 3.0% | 18.8% |
| Fox Valley | $9,513 | $10,457 | $10,618 | $10,679 | $10,783 | 1.0% | 13.4% |
| Gateway | $9,113 | $10,475 | $10,950 | $11,758 | $12,231 | 4.0% | 34.2% |
| Lakeshore | $9,043 | $9,771 | $10,146 | $10,525 | $10,676 | 1.4% | 18.1% |
| Madison Area | $7,548 | $8,089 | $8,809 | $8,857 | $9,123 | 3.0% | 20.9% |
| Mid-State | $7,753 | $8,377 | $9,326 | $8,897 | $9,228 | 3.7% | 19.0% |
| Milwaukee Area | $8,053 | $9,169 | $10,072 | $10,323 | $10,300 | (0.2%) | 27.9% |
| Moraine Park | $9,067 | $9,365 | $9,937 | $10,211 | $10,382 | 1.7% | 14.5% |
| Nicolet | $10,743 | $12,279 | $14,013 | $14,572 | $14,154 | (2.9%) | 31.8% |
| North Central | $8,827 | $9,512 | $10,569 | $11,047 | $11,461 | 3.7% | 29.8% |
| Northeast | $7,601 | $7,878 | $8,775 | $8,784 | $9,299 | 5.9% | 22.3% |
| Southwest | $8,803 | $8,798 | $8,523 | $9,552 | $10,614 | 11.1% | 20.6% |
| Waukesha Area | $10,740 | $11,460 | $11,996 | $13,601 | $14,113 | 3.8% | 31.4% |
| Western | $7,381 | $7,944 | $8,933 | $9,196 | $9,231 | 0.4% | 25.1% |
| Wisconsin Indianhead | $9,403 | $9,711 | $9,846 | $10,324 | $10,596 | 2.6% | 12.7% |
| Statewide Average | $8,525 | $9,277 | $9,955 | $10,280 | $10,475 | 1.9% | 22.9% |

NOTE: Cost per FTE is a function of aidable operational costs (from General Fund and Special Revenue Fund only) divided by aidable FTE's.



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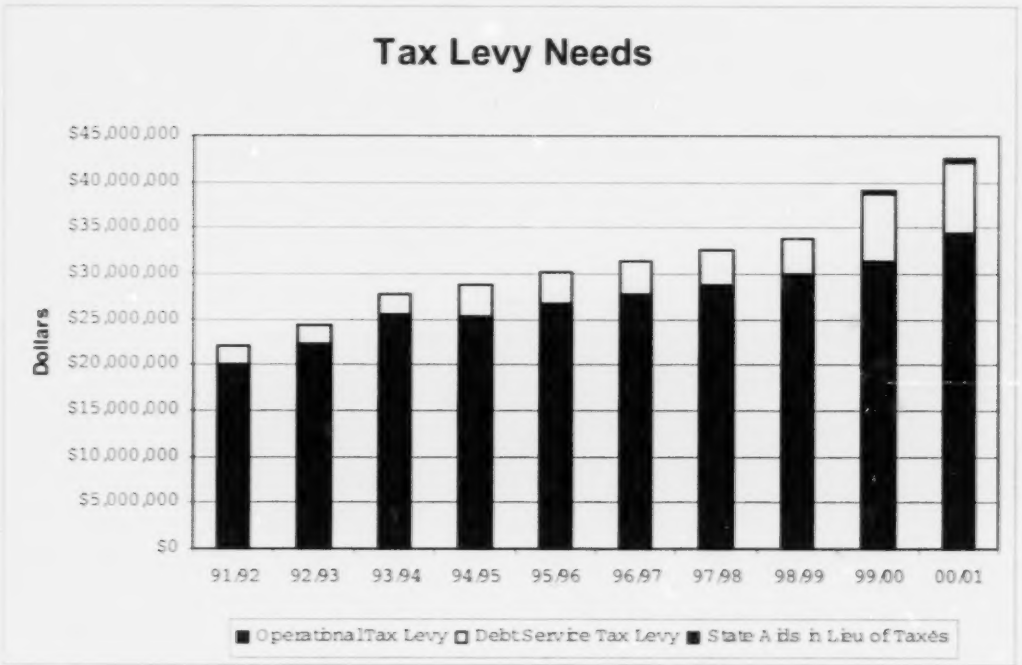
# SCHEDULE OF EQUALIZED VALUATIONS AND BUDGETARY NEEDS

| Year | Equalized Valuation | Personal Computer Value | Total Equalized Valuation | Operational Tax-Levy | Debt Service Tax Levy | State Aids In Lieu of Taxes | Total Needs |
|---|---|---|---|---|---|---|---|
| 91/92 | 14,967,250,726 | 0 | 14,967,250,726 | 20,070,000 | 1,975,000 | 0 | 22,045,000 |
| 92/93 | 16,079,126,555 | 0 | 16,079,126,555 | 22,306,000 | 1,988,000 | 0 | 24,294,000 |
| 93/94 | 17,443,706,726 | 0 | 17,443,706,726 | 25,514,000 | 2,184,000 | 0 | 26,698,000 |
| 94/95 | 19,106,604,678 | 0 | 19,106,604,678 | 25,333,871 | 3,473,271 | 0 | 28,807,142 |
| 95/96 | 20,889,606,022 | 0 | 20,889,606,022 | 26,787,350 | 3,428,650 | 0 | 30,216,000 |
| 96/97 | 22,371,453,678 | 0 | 22,371,453,678 | 27,803,180 | 3,558,939 | 0 | 31,362,119 |
| 97/98 | 23,860,813,120 | 0 | 23,860,813,120 | 28,859,701 | 3,694,179 | 0 | 32,553,880 |
| 98/99 | 25,281,379,247 | 0 | 25,281,379,247 | 29,956,369 | 3,834,558 | 0 | 33,790,927 |
| 99/00 | 27,002,937,517 | 344,268,600 | 27,347,206,117 | 31,386,769 | 7,265,396 | 492,788 | 39,144,953 |
| 00/01est | 28,623,114,768 | 364,924,716 | 28,988,039,484 | 34,437,621 | 7,628,666 | 536,316 | 42,602,603 |

Effective for tax bills issued December, 1999, the state removed the value of personal computers from personal property taxes for business and industry. To avoid a tax burden to the individual taxpayer because of this change, the State of Wisconsin chose to reimburse all impacted jurisdictions state aids in lieu of these taxes.

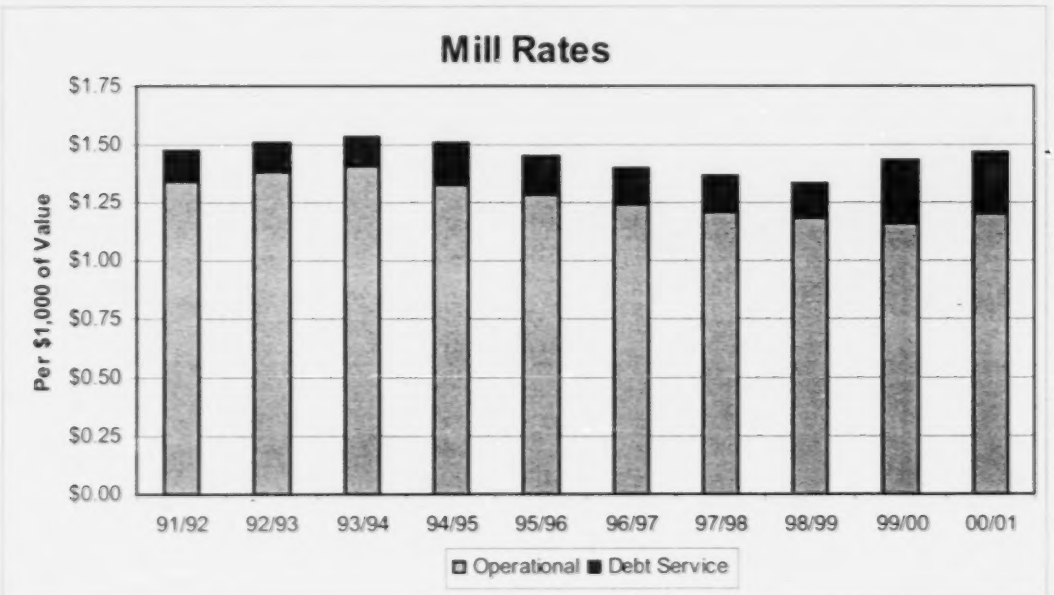
Total needs for 1999/00 and 2000/01 increased due to the successful $26,300,000 referendum that was approved April, 1999.



# SCHEDULE OF EQUALIZED VALUATIONS, TAX LEVIES, AND MILL RATES

| | | Tax Levies | | Mill Rates Per $1,000 of Property Value | | |
|---|---|---|---|---|---|---|
| Year | Equalized Valuation | Operational | Debt Service | Operational | Debt Service | Total |
| 1991/92 | $14,967,250,726 | $20,070,000 | $1,975,000 | $1.34093 | $0.13195 | $1.47288 |
| 1992/93 | $16,079,126,555 | $22,306,000 | $1,988,000 | $1.38726 | $0.12364 | $1.51090 |
| 1993/94 | $17,443,706,726 | $24,514,000 | $2,184,000 | $1.40532 | $0.12520 | $1.53052 |
| 1994/95 | $19,106,604,678 | $25,333,871 | $3,473,271 | $1.32592 | $0.18178 | $1.50770 |
| 1995/96 | $20,889,606,022 | $26,787,350 | $3,428,650 | $1.28233 | $0.16413 | $1.44646 |
| 1996/97 | $22,371,453,678 | $27,803,180 | $3,558,939 | $1.24270 | $0.15908 | $1.40188 |
| 1997/98 | $23,860,813,120 | $28,859,701 | $3,694,179 | $1.20950 | $0.15482 | $1.36432 |
| 1998/99 | $25,281,379,247 | $29,956,369 | $3,834,558 | $1.18492 | $0.15168 | $1.33660 |
| 1999/00 | $27,002,937,517 | $31,386,769 | $7,265,396 | $1.16235 | $0.26906 | $1.43141 |
| 2000/01 est | $28,623,113,768 | $34,437,621 | $7,628,666 | $1.20314 | $0.26652 | $1.46966 |

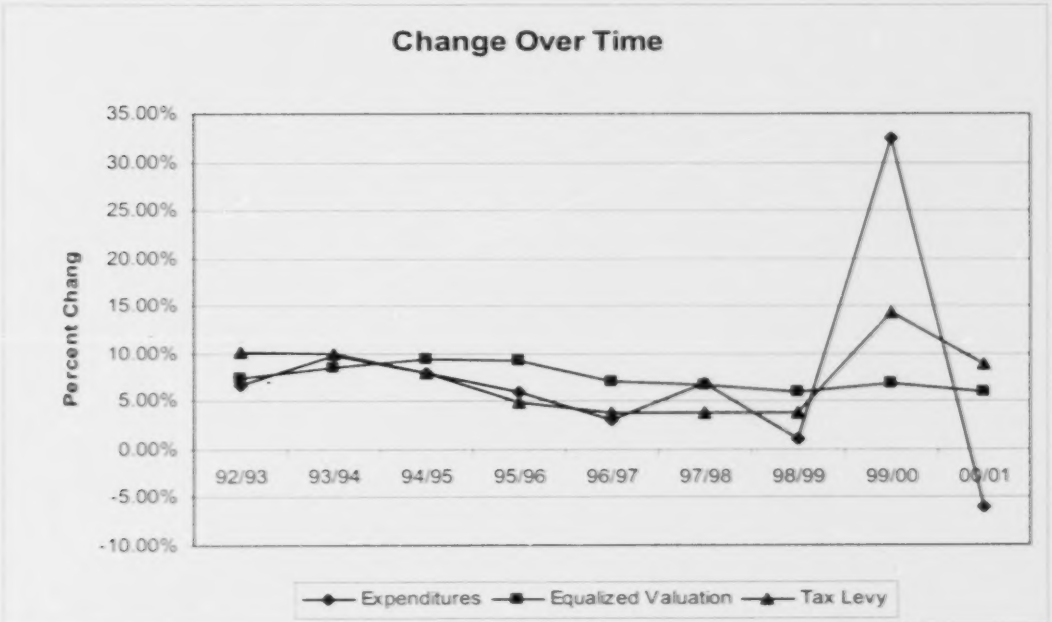
On April 6, 1999, WCTC passed a $26,300,000 building referendum. A large portion of these referendum costs are included in the 1999/00 and 2000/01 budgets.



# HISTORICAL COMPARISONS
# BUDGET, EQUALIZED VALUATION, TAX LEVY, AND MILL RATES

| | Total Expenditure Budget | | Equalized Valuation | | Tax Levy | | Mill Rate |
|---|---|---|---|---|---|---|---|
| Year | Amount | % Change | Amount | % Change | Amount | % Change | Total Mill Rate |
| 1991/92 | $40,476,000 | | $14,967,250,726 | | $22,045,000 | | $1.47288 |
| | | 6.7% | | 7.4% | | 10.2% | |
| 1992/93 | $43,195,000 | | $16,079,126,555 | | $24,294,000 | | $1.51090 |
| | | 9.8% | | 8.5% | | 9.9% | |
| 1993/94 | $47,421,000 | | $17,443,706,726 | | $26,698,000 | | $1.53052 |
| | | 7.9% | | 9.5% | | 7.9% | |
| 1994/95 | $51,184,000 | | $19,106,604,678 | | $28,807,142 | | $1.50770 |
| | | 6.0% | | 9.3% | | 4.9% | |
| 1995/96 | $54,276,499 | | $20,889,606,022 | | $30,216,000 | | $1.44646 |
| | | 3.0% | | 7.1% | | 3.8% | |
| 1996/97 | $55,908,004 | | $22,371,453,678 | | $31,362,119 | | $1.40188 |
| | | 6.9% | | 6.7% | | 3.8% | |
| 1997/98 | $59,756,216 | | $23,860,813,120 | | $32,553,880 | | $1.36432 |
| | | 1.0% | | 6.0% | | 3.8% | |
| 1998/99 | $60,348,272 | | $25,281,379,247 | | $33,790,927 | | $1.33660 |
| | | 32.7% | | 6.8% | | 14.4% | |
| 1999/00 | $79,902,149 | | $27,002,937,517 | | $38,652,165 | | $1.43141 |
| | | (6.0%) | | 6.0% | | 8.8% | |
| 2000/01 | $75,129,747 | | $28,623,113,768 | | $42,066,287 | | $1.46966 |

On April 1, 1999, WCTC passed a $26,300,000 building referendum. A large portion of these referendum costs are included in the 1999/00 expenditure budget.



# PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS - HISTORICAL COMPARISONS

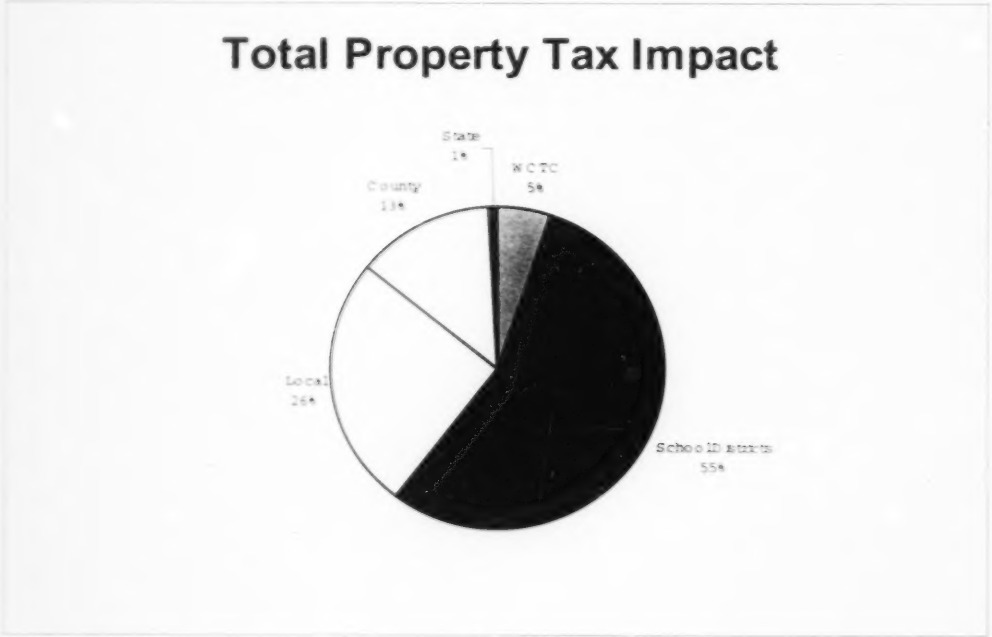
**(Per $1,000 of Equalized Value of Taxable Property)**

| Year | WCTC | | | Other School Districts | Local | County | State | Gross Total | State Tax Relief | Net Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Operational | Debt Service | Total | | | | | | | |
| 89/90 | $1.37 | $0.13 | $1.50 | $16.77 | $5.59 | $3.37 | $0.20 | $27.43 | ($2.02) | $25.41 |
| 90/91 | $1.35 | $0.10 | $1.45 | $16.80 | $5.88 | $3.44 | $0.20 | $27.77 | ($1.94) | $25.83 |
| 91/92 | $1.34 | $0.13 | $1.47 | $16.95 | $5.89 | $3.26 | $0.20 | $27.77 | ($2.03) | $25.74 |
| 92/93 | $1.39 | $0.12 | $1.51 | $17.89 | $6.19 | $3.49 | $0.20 | $29.28 | ($2.06) | $27.22 |
| 93/94 | $1.41 | $0.12 | $1.53 | $17.23 | $6.47 | $3.38 | $0.20 | $28.81 | ($1.97) | $26.84 |
| 94/95 | $1.33 | $0.18 | $1.51 | $17.98 | $6.31 | $3.59 | $0.20 | $29.59 | ($2.00) | $27.59 |
| 95/96 | $1.28 | $0.16 | $1.44 | $15.56 | $5.69 | $3.12 | $0.20 | $26.01 | ($1.71) | $24.30 |
| 96/97 | $1.24 | $0.16 | $1.40 | $14.36 | $5.98 | $3.33 | $0.20 | $25.27 | ($2.53) | $22.74 |
| 97/98 | $1.21 | $0.15 | $1.36 | $14.23 | $6.69 | $3.44 | $0.20 | $25.92 | ($2.62) | $23.30 |
| 98/99 | $1.19 | $0.15 | $1.34 | $15.19 | $7.11 | $3.59 | $0.20 | $27.43 | ($2.73) | $24.70 |

Source—Wisconsin Department of Revenue Division of State and Local Finance Bureau of Local Financial Assistance. The rates shown represent Waukesha County composite tax rates based on full equalized values.

The operational property tax levies for all funds, except the debt service fund, and this rate may not exceed $1.50.

Local includes cities, towns, villages, and other special taxing districts (i.e. sewer districts).



# RATIO OF ANNUAL DEBT SERVICE AND BONDED DEBT EXPENDITURES TO TOTAL GENERAL EXPENDITURES

## HISTORICAL COMPARISONS

**(Amounts in Thousands)**

| Year | Bonded Debt | | Other Debt | | Total | Total General Expenditures | Ratio of Debt Service to General Expenditures | |
|---|---|---|---|---|---|---|---|---|
| | Principal | Interest & Related Charges | Principal | Interest | | | Bonded Debt Service | Total Debt Service |
| 91/92 | $1,715 | $536 | $0 | $0 | $2,251 | $32,588 | 6.9 | 6.9 |
| 92/93 | $1,420 | $518 | $0 | $0 | $1,938 | $34,475 | 5.6 | 5.6 |
| 93/94 | $1,650 | $351 | $0 | $0 | $2,001 | $35,540 | 5.6 | 5.6 |
| 94/95 | $3,045 | $417 | $0 | $0 | $3,462 | $39,703 | 8.7 | 8.7 |
| 95/96 | $3,590 | $383 | $113 | $30 | $4,116 | $43,146 | 9.2 | 9.6 |
| 96/97 | $3,325 | $350 | $122 | $21 | $3,818 | $44,171 | 8.3 | 8.6 |
| 97/98 | $3,990 | $370 | $129 | $15 | $4,504 | $50,011 | 8.7 | 9.0 |
| 98/99 | $3,320 | $343 | $136 | $7 | $3,806 | $48,406 | 7.6 | 7.9 |
| 99/00 | $5,575 | $974 | $0 | $0 | $6,699 | $56,207 | 11.9 | 11.9 |
| 00/01 | $5,720 | $2,042 | $0 | $0 | $7,762 | $60,926 | 12.7 | 12.7 |

Bonded debt includes general obligation promissory notes which are included in WCTC's general obligation indebtedness.

Governmental expenditures include general, special revenue, and debt service funds.

Other debt for 1995/96 – 1998/99 includes payment for a Public Trust Loan.

# RATIO OF NET BONDED DEBT TO EQUALIZED VALUATION, PER CAPITA, AND COMPARISON OF LEGAL DEBT MARGIN

## HISTORICAL COMPARISONS

**(Amounts in Thousands except Per Capita)**

| Year | Population | Equalized Valuation | Gross Bonded Debt Amount | Debt Service Fund Assets Available | Net Bonded Debt | | |
|---|---|---|---|---|---|---|---|
| | | | | | Amount | Ratio to Equalized Valuation | Per Capita |
| 89/90 | 314,928 | $12,288,303 | $6,990 | $2,659 | $4,331 | 0.04 | $14 |
| 90/91 | 316,668 | $13,533,261 | $9,250 | $98 | $9,152 | 0.07 | $29 |
| 91/92 | 322,609 | $14,967,251 | $7,535 | $11 | $7,524 | 0.05 | $23 |
| 92/93 | 328,001 | $16,079,127 | $7,505 | $0 | $7,505 | 0.05 | $23 |
| 93/94 | 332,579 | $17,443,707 | $10,855 | $1,467 | $9,388 | 0.05 | $28 |
| 94/95 | 337,949 | $19,106,605 | $9,660 | $1,572 | $8,088 | 0.04 | $24 |
| 95/96 | 340,264 | $20,889,606 | $6,957 | $973 | $5,984 | 0.03 | $18 |
| 96/97 | 344,207 | $22,371,454 | $7,470 | $753 | $6,717 | 0.04 | $20 |
| 97/98 | 355,363 | $23,860,813 | $7,091 | $18 | $7,073 | 0.03 | $20 |
| 98/99 | 357,618 | $25,281,379 | $9,070 | $140 | $8,930 | 0.04 | $25 |

Source—Wisconsin Department of Revenue

Gross bonded debt includes general obligation promissory notes, which are included in WCTC's general obligation indebtedness.

Bonded indebtedness may not exceed 2% of equalized valuation. For fiscal year 1999, the computation of legal debt margin is as follows:

| | | |
|---|---|---|
| Equalized valuation | | $25,281,379,247 |
| Limit percent | | x2% |
| Debt limit | | $ 505,627,585 |
| Gross bonded indebtedness applicable to debt limit | $9,070,000 | |
| Less debt service fund assets available | 140,114 | |
| Total amount of debt applicable to debt limit | | 8,929,886 |
| Legal debt margin | | $ 496,697,699 |

Total debt may not exceed 5% of equalized valuation

Debt service fund assets available and the net bonded debt statistics were significantly impacted by the 1991 change in accounting for property tax revenue recognition and a budgeted decrease in debt service fund balance. Historical comparisons for these statistics have not been retroactively adjusted.

# PRINCIPAL TAXPAYERS

| Employer | Type of Business | Number of Employees |
|---|---|---|
| Quad/Graphics | Litho printer | 4,000 |
| General Electric Medical Systems | Medical products | 3,000 |
| Waukesha Memorial Hospital | Health care | 2,800 |
| Cooper Power Systems | Transformer manufacturer | 1,745 |
| Waukesha County | Government | 1,500 |
| School District of Waukesha | Education | 1,448 |
| Waukesha County Technical College | Education | 1,410 |
| Kohl's Department Store | Retail headquarters | 1,400 |
| Strong Funds | Mutual fund company | 1,200 |
| Community Memorial Hospital – Menomonee Falls | Health care | 1,146 |
| Milwaukee Electric Tool Corporation | Portable electric tools | 1,000 |
| Dresser Industries, Inc.—Waukesha Engine Division | Engines | 894 |

Source—Waukesha County Economic Development Corporation and June, 1999, Robert W. Baird Telephone Survey

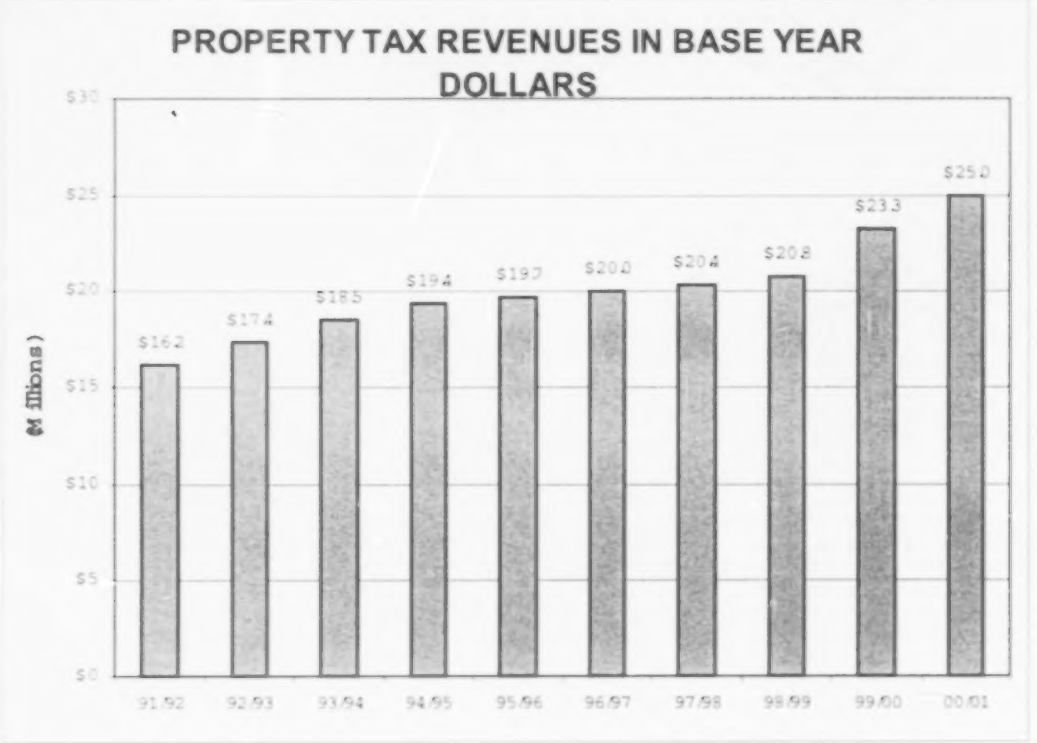
| Taxpayer | Type of Business | 1998 Assessed Valuation |
|---|---|---|
| Quad/Graphics | Litho printer | $72,213,271 |
| Brookfield Square Joint Venture | Retail shopping | $64,929,377 |
| General Electric Company | Medical products | $61,042,025 |
| Kohl's Department Stores | Distribution center/retail stores | $55,907,079 |
| Dayton-Hudson Corporation | Distribution center/retail stores | $45,549,064 |
| Individual | Mixed use real estate | $42,780,779 |
| Strong/Corneliuson | Financial services | $39,776,613 |
| Bryce Styza—Harmony Homes | Primarily residential real estate | $34,538,803 |
| Bielinski Brothers | Primarily residential real estate | $31,678,259 |
| Milwaukee Brookfield Limited | Hotel | $26,424,176 |

Source—Waukesha County Department of Administration—Finance Office
Assessed valuation does not include parcels under $1,000,000 in valuation

# PROPERTY TAX REVENUES

Property tax revenue is an important focus for WCTC officials and taxpayers. To get a better understanding of the change in tax levy over time, tax levy can be looked at in relation to constant dollars. This analysis looks at tax levy in constant dollars using 1982-84 as the base year. The trend shows that the change between years in constant dollars is less than the change in current dollars.

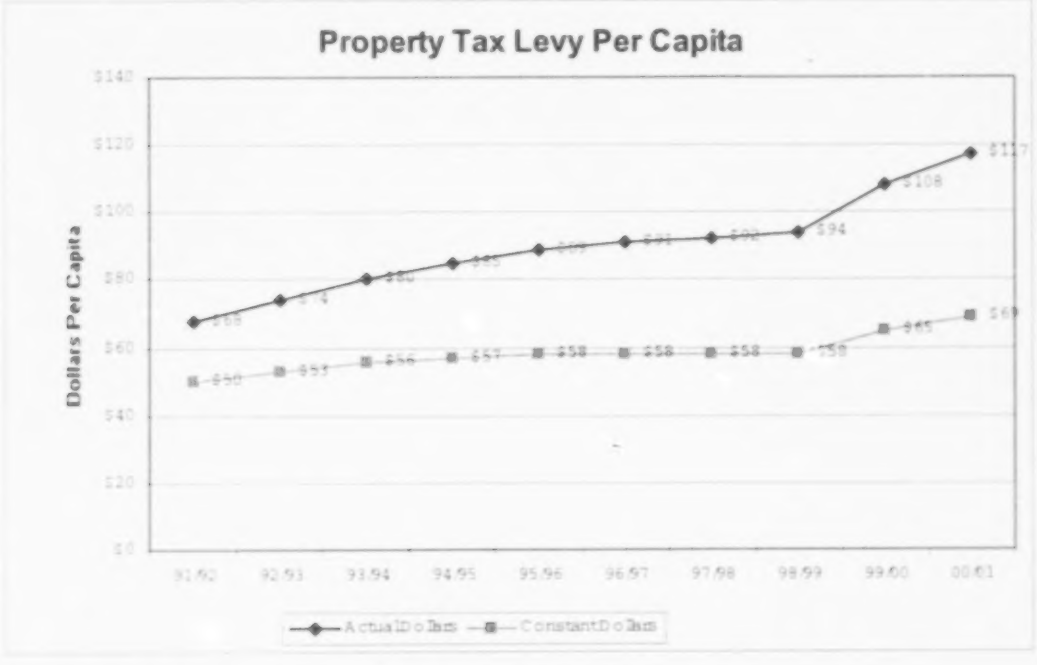
| Year | Property Tax Revenues—Current Dollars | Percent Change | Consumer Price Index | Property Tax Revenues—Base Dollars | Percent Change |
|---|---|---|---|---|---|
| 1991/92 | $22,045,000 | 10.2% | 136.1 | $16,197,649 | 8.9% |
| 1992/93 | $24,294,000 | 9.9% | 140.0 | $17,352,857 | 7.1% |
| 1993/94 | $26,698,000 | 7.9% | 144.0 | $18,540,278 | 6.8% |
| 1994/95 | $28,807,142 | 4.9% | 148.4 | $19,411,821 | 4.7% |
| 1995/96 | $30,216,000 | 3.8% | 153.0 | $19,747,020 | 1.7% |
| 1996/97 | $31,362,119 | 3.8% | 156.7 | $20,014,116 | 1.3% |
| 1997/98 | $32,553,880 | 3.8% | 159.3 | $20,435,581 | 2.1% |
| 1998/99 | $33,790,927 | 3.8% | 162.7 | $20,768,855 | 1.6% |
| 1999/00 | $38,652,165 | 14.4% | 165.7 est | $23,326,593 | 12.3% |
| 2000/01 | $42,066,287 | 8.8% | 168.5 est | $24,965,155 | 7.0% |



# PROPERTY TAX LEVY PER CAPITA

Property taxes per capita reflect changes relative to changes in population. Property taxes are adjusted by the Consumer Price Index using 1982-84 as the base year to reflect changes relative to the value of the dollar.

| Year | Tax Levy | Consumer Price Index | Population | Per Capita | |
|---|---|---|---|---|---|
| | | | | Actual Dollars | Constant Dollars |
| 1991/92 | $22,045,000 | 136.1 | 322,609 | $68 | $50 |
| 1992/93 | $24,294,000 | 140.0 | 328,001 | $74 | $53 |
| 1993/94 | $26,698,000 | 144.0 | 332,579 | $80 | $56 |
| 1994/95 | $28,806,142 | 148.4 | 337,949 | $85 | $57 |
| 1995/96 | $30,316,000 | 153.0 | 340,264 | $89 | $58 |
| 1996/97 | $31,362,199 | 156.7 | 344,207 | $91 | $58 |
| 1997/98 | $32,553,880 | 159.3 | 355,363 | $92 | $58 |
| 1998/99 | $33,790,927 | 162.7 | 357,618 | $94 | $58 |
| 1999/00 | $38,652,165 | 165.7 est | 359,000 est | $108 | $65 |
| 2000/01 | $42,066,287 | 168.5 est | 361,000 est | $117 | $69 |
| | | | | | |



# 1999 EQUALIZED VALUATION FOR 1999/00 BUDGET

| | 1999 Equalized Valuation | Percent Of Total | 1999/00 Tax Levy |
|---|---|---|---|
| **Waukesha County** | | | |
| Town of: | | | |
| Brookfield | $ 695,921,100 | 2.577205% | $ 996,146 |
| Delafield | 755,545,100 | 2.798011% | 1,081,492 |
| Eagle | 214,967,500 | .0796089% | 307,706 |
| Genesee | 532,771,600 | 1.973013% | 762,3613 |
| Lisbon | 595,409,100 | 2.204979% | 852,272 |
| Merton | 777,394,400 | 2.878925% | 1,112,767 |
| Mukwonago | 452,999,100 | 1.677592% | 648,426 |
| Oconomowoc | 704,758,100 | 2.609931% | 1,008,795 |
| Ottawa | 287,448,000 | 1.064506% | 411,455 |
| Pewaukee | 1,335,390,900 | 4.945354% | 1,911,487 |
| Summit | 484,731,200 | 1.795105% | 693,847 |
| Vernon | 480,497,500 | 1.779427% | 687,787 |
| Waukesha | 584,082,900 | 2.163035% | 836,060 |
| Village of: | | | |
| Big Bend | 83,791,900 | 0.310307% | 119,940 |
| Butler | 170,528,800 | 0.631519% | 244,096 |
| Chenequa | 209,476,500 | 0.775754% | 299,846 |
| Dousman | 50,711,100 | 0.187798% | 72,588 |
| Eagle | 70,929,000 | 0.262671% | 101,528 |
| Elm Grove | 679,194,400 | 2.515261% | 972,203 |
| Hartland | 540,077,300 | 2.000069% | 773,070 |
| LacLaBelle | 61,862,600 | 0.229096% | 88,550 |
| Lannon | 62,428,800 | 0.231193% | 89,361 |
| Menomonee Falls | 2,350,403,200 | 8.704250% | 3,364,382 |
| Merton | 101,016,500 | 0.374094% | 144,596 |
| Mukwonago | 305,393,300 | 1.130963% | 437,142 |
| Nashotah | 89,068,200 | 0.329846% | 127,493 |
| North Prairie | 87,319,700 | 0.323371% | 124,990 |
| Oconomowoc Lake | 169,974,800 | 0.629468% | 243,303 |
| Pewaukee | 496,102,850 | 1.837218% | 710,125 |
| Sussex | 505,202,600 | 1.870917% | 723,150 |
| Wales | 148,171,200 | 0.548723% | 212,093 |
| City of: | | | |
| Brookfield | 3,976,508,101 | 14.726208% | 5,691,999 |
| Delafield | 605,540,900 | 2.242500% | 866,775 |
| Muskego | 1,304,731,200 | 4.831812% | 1,867,600 |
| New Berlin | 2,431,711,755 | 9.005360% | 3,480,768 |
| Oconomowoc | 705,058,100 | 2.611042% | 1,009,225 |
| Waukesha | 3,121,944,900 | 11.561501% | 4,468,772 |

| | 1999 Equalized Valuation | Percent Of Total | 1999/00 Tax Levy |
|---|---|---|---|
| **Dodge County** | | | |
| Town of: | | | |
| Ashippun | $ 92,694,241 | 0.343275% | $ 132,683 |
| Lebanon | 2,344,846 | 0.008684% | 3,356 |
| **Jefferson County** | | | |
| Town of: | | | |
| Cold Spring | 184,102 | 0.000682% | 264 |
| Concord | 33,935,882 | 0.125675% | 48,576 |
| Ixonia | 129,465,077 | 0.479448% | 185,317 |
| Palmyra | 105,087,903 | 0.389172% | 150,423 |
| Sullivan | 50,304,813 | 0.186294% | 72,007 |
| Village of: | | | |
| Palmyra | 71,119,000 | 0.263375% | 101,800 |
| **Racine County** | | | |
| Town of: | | | |
| Norway | 288,737,447 | 1.069282% | 413,301 |
| **Total** | **$27,002,937,517** | **100.000000%** | **$38,652,175** |

# COMPUTATION OF DIRECT AND OVERLAPPING DEBT

**For the Year Ended June 30, 1999**

| Jurisdiction | Net Debt Outstanding | Percentage Applicable To WCTC | Amount Applicable To WCTC |
|---|---|---|---|
| WCTC | $ 9,070,000 | 100% | $ 9,070,000 |
| County of: | | | |
| Dodge | 11,195,000 | 2% | 223,900 |
| Jefferson | 2,480,000 | 10% | 248,000 |
| Racine | 16,556,030 | 2% | 331,121 |
| Waukesha | 59,593,740 | 99% | 58,997,803 |
| City of: | | | |
| Brookfield | 55,237,056 | 100% | 55,237,056 |
| Delafield | 6,024,064 | 100% | 6,024,064 |
| Muskego | 16,030,000 | 100% | 16,030,000 |
| New Berlin | 50,627,050 | 93% | 47,083,157 |
| Oconomowoc | 13,576,727 | 100% | 13,576,727 |
| Waukesha | 49,387,598 | 100% | 49,387,598 |
| Town of: | | | |
| Ashippun | 348,800 | 68% | 237,184 |
| Brookfield | 7,730,000 | 100% | 7,730,000 |
| Cold Spring | 0 | 1% | 0 |
| Concord | 0 | 31% | 0 |
| Delafield | 298,118 | 100% | 298,118 |
| Eagle | 438,429 | 100% | 438,429 |
| Genesee | 745,500 | 100% | 745,500 |
| Ixonia | 0 | 72% | 0 |
| Lebanon | 150,510 | 4% | 6,020 |
| Lisbon | 2,985,000 | 100% | 2,985,000 |
| Merton | 166,704 | 100% | 166,704 |
| Mukwonago | 968,864 | 100% | 968,864 |
| Norway | 479,002 | 58% | 277,821 |
| Oconomowoc | 2,241,188 | 100% | 2,241,188 |
| Ottawa | 178,875 | 100% | 178,875 |
| Palmyra | 316,920 | 98% | 310,582 |
| Pewaukee | 18,527,795 | 100% | 18,527,795 |
| Sullivan | 0 | 47% | 0 |
| Summit | 638,724 | 100% | 638,724 |
| Vernon | 1,328,977 | 100% | 1,328,977 |
| Waukesha | 1,365,000 | 100% | 1,365,000 |

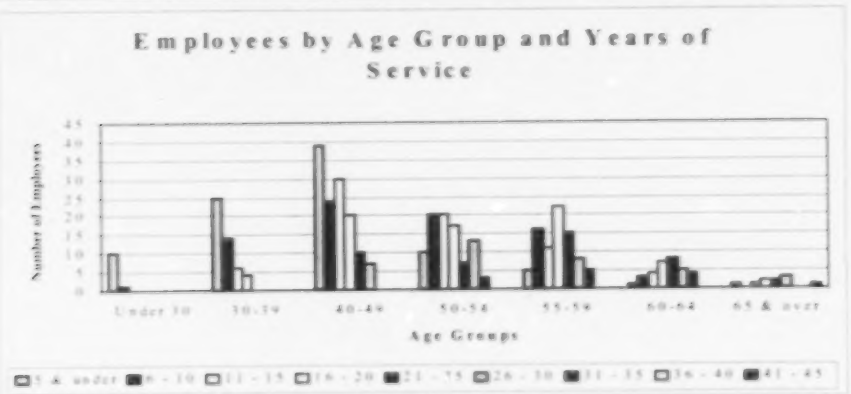
| Jurisdictions (continued) | Net Debt Outstanding | Percentage Applicable To WCTC | Amount Applicable To WCTC |
|---|---|---|---|
| Village of: | | | |
| Big Bend | $ 423,910 | 100% | $ 423,910 |
| Butler | 7,673,919 | 100% | 7,673,919 |
| Chenequa | 1,008,812 | 100% | 1,008,812 |
| Dousman | 311,906 | 100% | 311,906 |
| Eagle | 866,881 | 100% | 866,881 |
| Elm Grove | 9,385,000 | 100% | 9,385,000 |
| Hartland | 7,910,000 | 100% | 7,910,000 |
| Lac La Belle | 52,551 | 100% | 52,551 |
| Lannon | 2,750,000 | 100% | 2,750,000 |
| Menomonee Falls | 81,064,576 | 100% | 81,064,576 |
| Merton | 513,801 | 100% | 513,801 |
| Mukwonago | 8,715,000 | 100% | 8,715,000 |
| Nashotah | 156,548 | 100% | 156,548 |
| North Prairie | 2,686,520 | 100% | 2,686,520 |
| Oconomowoc Lake | 835,945 | 100% | 835,945 |
| Palmyra | 1,462,179 | 100% | 1,462,179 |
| Pewaukee | 3,890,000 | 100% | 3,890,000 |
| Sussex | 29,088,198 | 100% | 29,088,198 |
| Wales | 606,944 | 100% | 606,944 |
| School district of: | | | |
| Arrowhead | 5,191,408 | 100% | 5,191,408 |
| Elmbrook | 7,000,000 | 100% | 7,000,000 |
| Hamilton | 22,750,000 | 100% | 22,750,000 |
| Kettle Moraine | 19,869,035 | 100% | 19,869,035 |
| Menomonee Falls | 3,650,000 | 100% | 3,650,000 |
| Mukwonago | 25,965,000 | 100% | 25,965,000 |
| Muskego-Norway | 16,190,000 | 100% | 16,190,000 |
| New Berlin | 1,680,000 | 100% | 1,680,000 |
| Oconomowoc | 13,510,000 | 100% | 13,510,000 |
| Palmyra-Eagle | 438,014 | 100% | 438,014 |
| Pewaukee | 11,785,000 | 100% | 11,785,000 |
| Waukesha | 27,165,000 | 100% | 27,165,000 |
| **Total** | | | **$609,250,353** |

# EMPLOYEE ANALYSIS

WCTC has 53% of its workforce that is 50 years of age or older. Many of WCTC's employees have been at WCTC 15 years or more. Due to the high percentage of employees 50 and over, a major concern of management staff are the retirements and replacements of these personnel, many of whom are in high level management positions. As a result, we have put together the following tables and graphs that shows the age groupings and years of service of full-time only staff and what impact they will have on the knowledge and experience at WCTC in the near future.

**Overall Totals**

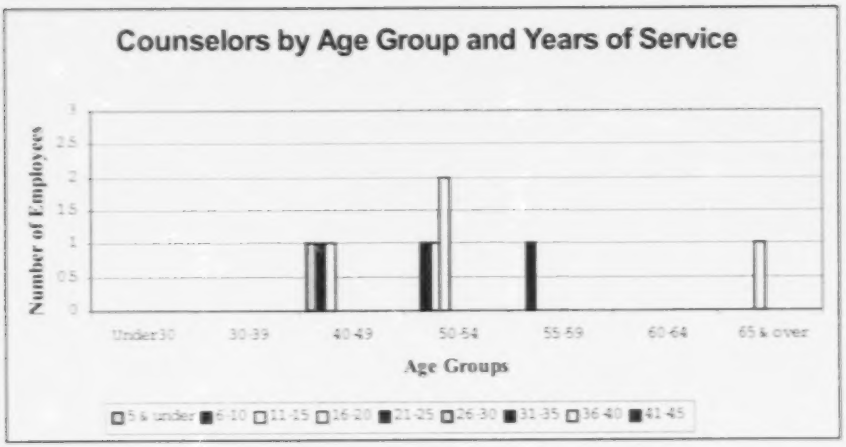
| Years of Service | Age Groups | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Under 30 | 30-39 | 40-49 | 50-54 | 55-59 | 60-64 | 65 & over | Total |
| 5 & under | 10 | 25 | 39 | 10 | 5 | 1 | 1 | 91 |
| 6-10 | 1 | 14 | 24 | 20 | 16 | 3 | 0 | 78 |
| 11-15 | 0 | 6 | 30 | 20 | 11 | 4 | 1 | 72 |
| 16-20 | 0 | 4 | 20 | 17 | 22 | 7 | 2 | 72 |
| 21-25 | 0 | 0 | 10 | 7 | 15 | 8 | 2 | 42 |
| 26-30 | 0 | 0 | 7 | 13 | 8 | 5 | 3 | 36 |
| 31-35 | 0 | 0 | 0 | 3 | 5 | 4 | 0 | 12 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Total | 11 | 49 | 130 | 90 | 82 | 32 | 10 | 404 |




The following tables and graphs display the data by groups of employees.

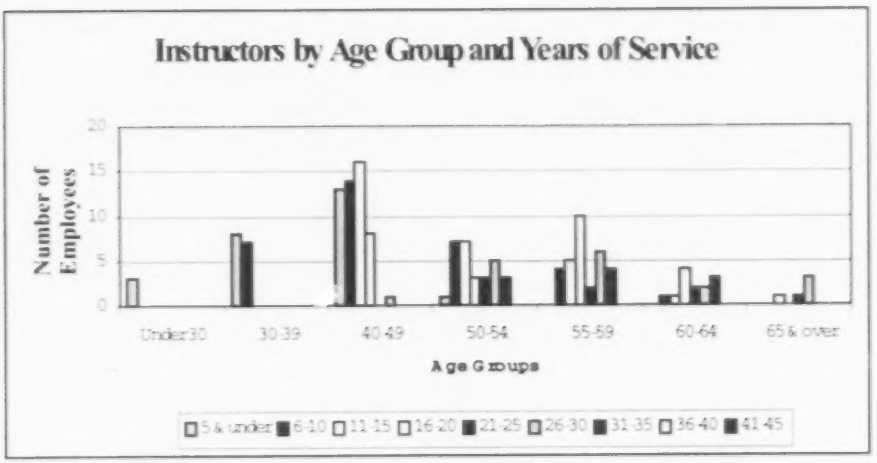
**Counselors**

| Years of Service | Age Groups | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Under 30 | 30-39 | 40-49 | 50-54 | 55-59 | 60-64 | 65 & over | Total |
| 5 & under | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| 6-10 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 3 |
| 11-15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 2 |
| 16-20 | 0 | 0 | 0 | 2 | 0 | 0 | 1 | 3 |
| 21-25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 3 | 4 | 1 | 0 | 1 | 9 |



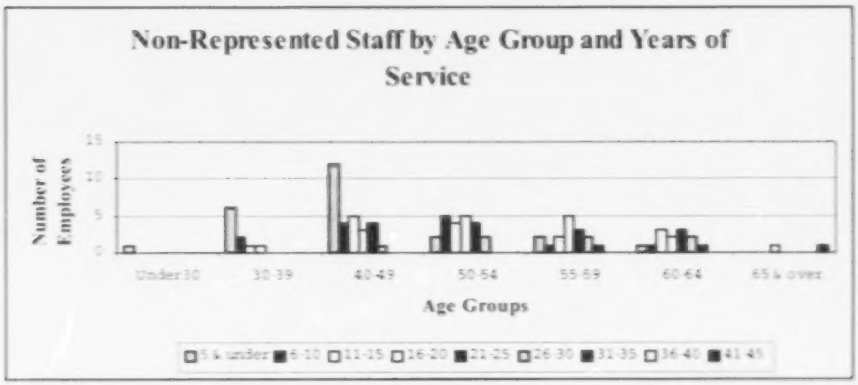

**Instructors**

| Years of Service | Age groups | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Under 30 | 30-39 | 40-49 | 5054 | 55-59 | 60-64 | 65 & over | Total |
| 5 & under | 3 | 8 | 13 | 1 | 0 | 0 | 0 | 25 |
| 6-10 | 0 | 7 | 14 | 7 | 4 | 1 | 0 | 33 |
| 11-15 | 0 | 0 | 16 | 7 | 5 | 1 | 1 | 30 |
| 16-20 | 0 | 0 | 8 | 3 | 10 | 4 | 0 | 25 |
| 21-25 | 0 | 0 | 0 | 3 | 2 | 2 | 1 | 8 |
| 26-30 | 0 | 0 | 1 | 5 | 6 | 2 | 3 | 17 |
| 31-35 | 0 | 0 | 0 | 3 | 4 | 3 | 0 | 10 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3 | 15 | 52 | 29 | 31 | 13 | 5 | 148 |



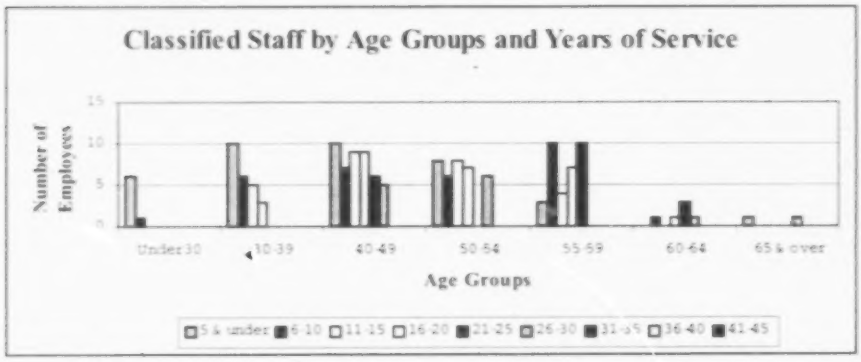
## Non-represented Staff

| Years of Service | Age groups | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Under 30 | 30-39 | 40-49 | 50-54 | 55-59 | 60-64 | 65 & over | Total |
| 5 & under | 1 | 6 | 12 | 2 | 2 | 1 | 0 | 24 |
| 6-10 | 0 | 2 | 4 | 5 | 1 | 1 | 0 | 13 |
| 11-15 | 0 | 1 | 5 | 4 | 2 | 3 | 0 | 15 |
| 16-20 | 0 | 1 | 3 | 5 | 5 | 2 | 1 | 17 |
| 21-25 | 0 | 0 | 4 | 4 | 3 | 3 | 0 | 14 |
| 26-30 | 0 | 0 | 1 | 2 | 2 | 2 | 0 | 7 |
| 31-35 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 2 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Total | 1 | 10 | 29 | 22 | 16 | 13 | 2 | 93 |




## Classified Staff

| Years of Service | Age groups | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Under 30 | 30-39 | 40-49 | 50-54 | 55-59 | 60-64 | 65 & over | Total |
| 5 & under | 6 | 10 | 10 | 8 | 3 | 0 | 1 | 38 |
| 6-10 | 1 | 6 | 7 | 6 | 10 | 1 | 0 | 31 |
| 11-15 | 0 | 5 | 9 | 8 | 4 | 0 | 0 | 26 |
| 16-20 | 0 | 3 | 9 | 7 | 7 | 1 | 0 | 27 |
| 21-25 | 0 | 0 | 6 | 0 | 10 | 3 | 0 | 19 |
| 26-30 | 0 | 0 | 5 | 6 | 0 | 1 | 1 | 13 |
| 31-35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41-45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7 | 24 | 46 | 35 | 34 | 6 | 2 | 154 |





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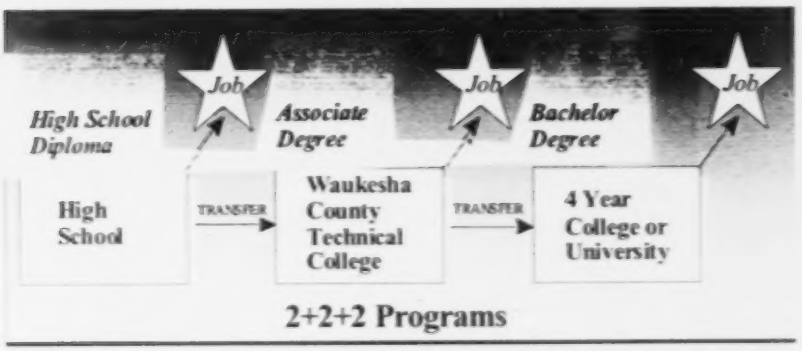
# GLOSSARY

**2+2 program**: A transfer articulation agreement between an area high school and WCTC whereby the student receives college credit while at high school and then attends WCTC for two years and receives his/her associate degree or an agreement between WCTC and a four-year college or university whereby the student attends WCTC for two years and the four-year college for an additional two years and earns his/her bachelor's degree.

**2+2+2 program**: A transfer articulation agreement between an area high school, WCTC, and a four-year college or university whereby the student receives college credit while at high school, attends WCTC for two years, and attends a four-year college, with junior standing, for two years and earns his/her bachelor's degree.



2+2+2 Programs

**ABE:** Adult Basic Education

**Agency fund**: An agency fund is used to record resources received, held and disbursed as custodial or fiscal agent for others rather than as an owner. Revenues and expenditures of agency funds are not institutional revenues and expenditures and should be reported separately.

**AODA**: Alcohol and other drug abuse

**Appropriations**: An authorization, granted by a legislative body (i.e. WCTC Board), to make expenditures and to incur obligations for specified purposes. WCTC controls expenditures at the functional level within a fund.

**Articulation agreement**: An agreement between WCTC and a four-year college or university that identifies the credit transferability rules between the two institutions.

**Assets**: Property and resources owned or held that have monetary value.

**Auxiliary services**: The expenditure function used to record costs for all activities of a commercial enterprise or of a proprietary nature such as the bookstore, child care, and laser center operations.

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**Balance sheet**: A statement which discloses the assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

**Bond**: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bond rating**: A level of risk assigned to general obligation promissory notes assessed by Moody's Investor Service or one of the other rating agencies. The higher the rating, the less risky the notes are. WCTC has a Aaa bond rating from Moody's Investor Service, which represents the lowest risk it is possible to obtain. The higher the rating, the lower the risk, the lower the interest rate charged on bonds issued.

**Bonded debt**: The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes, that are backed by approved, irrevocable future tax levies for debt service.

**Budget**: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budgetary control**: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. WCTC controls at the function level within fund.

**CAFR**: Comprehensive Annual Financial Report

**Contingency funds**: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

**College**: Waukesha County Technical College

**DACUM**: Developing a curriculum.

**Debt**: An obligation resulting from borrowing money. Debts of school systems include bonds, time warrants, notes, and floating debt.

**Debt limit**: The maximum amount of gross or net debt legally permitted.

**Debt service**: Expenditures for the retirement of debt as well as the interest payment on that debt.

**Deficiency**: A general term indicating the amount by which actual levels of activities fall short of budget or expectation. The term should not be used without qualification.

**Deficit**: The excess of expenditures/uses over revenues/resources.

**Designated for subsequent year(s)**: A portion of this year's unreserved fund balance to provide for the excess of expenditure and other financial uses over revenues and other financial sources budgeted in the next year(s).

**District**: Waukesha County Technical College

**DVR**: Division of Vocational Rehabilitation

**Encumbrances**: Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

**Equalized valuation**: The full value of the taxable property in a district as determined by the Wisconsin Department of Revenue. Full value less the value of tax incremental financing districts (TIF) is used for allocation of tax levy to municipalities in a taxing district.

**Equity**: The excess of assets over liabilities, generally referred to as fund balance.

**ESL**: English as a second language

**FAM**: Financial Accounting Manual

**Financial Accounting Manual**: Accounting regulations that technical colleges within Wisconsin must follow.

**Fiscal year**: A twelve month period to which the annual operating budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. WCTC uses a July 1 to June 30 fiscal year.

**Fringe benefits**: Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement System pension plan, and disability insurance.

**FTE**: Full-time equivalent

**Function**: A group of related activities aimed at accomplishing a major service or activity for which a governmental unit is responsible, such as instruction or student services.

**Fund**: An independent fiscal and accounting entity with a self-balancing set of accounts, including assets, liabilities, and fund balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund balance**: The excess of assets over liabilities. They may be:

- **Reserved**: A portion of fund balance that is not available for other expenditures and is legally segregated for a specific future use.
- **Unreserved**:
  - **Designated**: A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designation for operations and for subsequently budgeted expenditures.
  - **Undesignated**: The remainder of fund balance that is neither reserved nor designated. By statute, WCTC cannot have any unreserved and undesignated reserves.

**GAAP**: Generally accepted accounting principles

**GED**: General Education Diploma

**HEAB**: Higher Education Accreditation Board

**HSED**: High School Equivalency Degree

**K – 12**: Kindergarten through twelfth grade

**Levy**: The total amount of taxes or special assessments imposed by a governmental unit.

**Liabilities**: Debt or other legal obligations arising out of transactions for goods or services received in the past which are owed but not necessarily due.

**LPN**: Licensed Practical Nurse

**Mill rate**: Tax rate (taxation) in mills ($.001) per dollar of valuation. Mill rates are usually expressed in mills per $1,000 of valuation. WCTC has two components to its mill rate—operation and debt service. By statute, the operational component cannot exceed $1.50 per $1,000 of valuation.

**MPS**: Milwaukee Public Schools

**NCA**: North Central Association, which is the agency that accredits WCTC

**Obligations**: Amounts which a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

**Operating budget**: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. Annual operating budgets are generally required by law. Even when not required by law, annual operating budgets are essential for sound financial management and should be adopted by every government.

**Operating transfers**: All interfund (between fund) transfers other than residual equity transfers (e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Other financing sources**: Funds received from general long-term debt proceeds, transfers in, and reserves reappropriated from fund balance. Such amounts are classified separately from revenues.

**Other financing uses**: Funds used for operating transfers out. Such amounts are classified separately from expenditures.

**Overlapping debt**: The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

**Pro forma balance sheet**: A statement which projects the District's balance sheet for a future period.

**Reserve**: An account used to earmark a specific portion of fund balance to indicate that it is not available for other expenditures, but is designated for a specific purpose.

**Retained earnings**: An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

**SPRE** : Post-secondary review entity.

**State aid**: Funds made available by the legislature for distribution to each technical college based on a prescribed formula of distribution to offset some of the instructional expenses.

**Statements**: Presentation of financial data that shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

**Statute**: A written law enacted by a duly organized and constituted legislative body.

**Tax incremental financing district (TIF)**: Property within a municipality whose incremental growth in equalized valuation is excluded from the equalized valuation calculation when determining the amount of taxes to assess a municipality. Special statutes govern the creation of TIF districts.

**Tax rate**: The amount of tax stated in terms of the unit of the tax base (mill rates).

**Tax rate limit**: The maximum rate at which a governmental unit may levy a tax.

**Taxes**: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TIC**: Teaching Innovation Center – This is a place where teachers can go to get resources and practice on new technology that can be used in the classroom.

**TIS**: Teacher Improvement System

**TOP**: Technical and Occupational Program grant

**WCTC**: Waukesha County Technical College, Waukesha County Area Technical College District

**WDC**: Women's Development Center

**WFDC**: Workforce Development Center

**WTCN**: Wisconsin Technical College Network

**WTCS**: Wisconsin Technical College System